

APPLICATION E-04204A-09-0206

PART 2 OF 2 BAR CODE # 0000097360

To review Part 1 please see:

BAR CODE #0000095889

Direct Testimony of Dr. Ronald E. White

BEFORE THE ARIZONA CORPORATION COMMISSION

2	COMMISSIONERS KRISTIN K. MAYES - CHAIRMAN
3	GARY PIERCE
4	PAUL NEWMAN SANDRA D. KENNEDY
5	BOB STUMP
6	
7	IN THE MATTER OF THE APPLICATION OF DOCKET NO. E-04204A-09-
8	UNS ELECTRIC, INC. FOR THE
9	ESTABLISHMENT OF JUST AND
10	DESIGNED TO REALIZE A REASONABLE) RATE OF RETURN ON THE FAIR VALUE OF)
11	THE PROPERTIES OF UNS ELECTRIC, INC.
12	DEVOTED TO ITS OPERATIONS) THROUGHOUT THE STATE OF ARIZONA.)
13	
14	
15	
16	
17	Direct Testimony of
18	
19	Dr. Ronald E. White
20	
21	on Behalf of
22	
23	UNS Electric, Inc.
24	
25	April 30, 2009
26	
27	

Table of Contents

I. QUALIFICATIONS	1
II. PURPOSE OF TESTIMONY	2
III. DEVELOPMENT OF DEPRECIATION RATES	3
IV. 2009 Technical Updates	6
ATTACHMENTS:	
REW-1: Professional Qualifications	
DEM_2: 2000 Technical Henate	

BEFORE THE ARIZONA CORPORATION COMMISSION

PREPARED DIRECT TESTIMONY OF DR. RONALD E. WHITE IN DOCKET NO. E-

O. WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS ADDRESS?

A. My name is Ronald E. White. My business address is 17595 S. Tamiami Trail, Suite 212, Fort Myers, Florida 33908.

Q. WHAT IS YOUR OCCUPATION?

A. I am Chairman and a Senior Consultant of Foster Associates, Inc.

I. QUALIFICATIONS

Q. WOULD YOU BRIEFLY DESCRIBE YOUR EDUCATIONAL TRAINING AND PROFESSIONAL BACKGROUND?

A. I received a B.S. degree in Engineering Operations and an M.S. degree and Ph.D. (1977) in Engineering Valuation from Iowa State University. I have taught graduate and undergraduate courses in industrial engineering, engineering economics, and engineering valuation at Iowa State University and previously served on the faculty for Depreciation Programs for public utility commissions, companies, and consultants, sponsored by Depreciation Programs, Inc., in cooperation with Western Michigan University. I also conduct courses in depreciation and public utility economics for clients of the firm.

I have prepared and presented a number of papers to professional organizations, committees, and conferences and have published several articles on matters relating to depreciation, valuation and economics. I am a past member of the Board of Directors of the Iowa State Regulatory Conference and an affiliate member of the joint American Gas Association (A.G.A.) – Edison Electric Institute (EEI) Depreciation Accounting Committee, where I previously served as chairman of a standing committee on capital recovery and its effect on corporate economics. I am also a member of the American Economic Association, the Financial Management Association, the

Midwest Finance Association, the Electric Cooperatives Accounting Association (ECAA), and a founding member of the Society of Depreciation Professionals.

O. WHAT IS YOUR PROFESSIONAL EXPERIENCE?

б

A. I joined the firm of Foster Associates in 1979, as a specialist in depreciation, the economics of capital investment decisions, and cost of capital studies for ratemaking applications. Prior to joining Foster Associates, I was employed by Northern States Power Company (1968–1979) in various assignments related to finance and treasury activities. As Manager of the Corporate Economics Department, I was responsible for book depreciation studies, studies involving staff assistance from the Corporate Economics Department in evaluating the economics of capital investment decisions, and the development and execution of innovative forms of project financing. As Assistant Treasurer at Northern States, I was responsible for bank relations, cash requirements planning, and short–term borrowings and investments.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE A REGULATORY BODY?

A. Yes. I have testified in numerous proceedings before administrative and judicial bodies in over thirty jurisdictions, including several appearances before the Arizona Corporation Commission. I have also testified before the Federal Energy Regulatory Commission, the Federal Power Commission, the Alberta Energy Board, the Ontario Energy Board, and the Securities and Exchange Commission. I have sponsored position statements before the Federal Communication Commission and numerous local franchising authorities in matters relating to the regulation of telephone and cable television. A more detailed description of my professional qualifications is provided in Attachment REW-1.

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. Foster Associates was engaged by UNS Electric, Inc. (UNS Electric), an operating subsidiary of UniSource Energy Services, to conduct 2009 technical updates of depreciation rates for the Company.

At the request of UNS Electric, two updates were prepared. The first update excludes Black Mountain Generation Station. The station is a simple cycle 90 megawatt combustion turbine generation plant constructed by UniSource Energy Development Company. The plant, located in Kingman, Arizona, commenced commercial operation May 1, 2008. The second update includes Black Mountain using an estimated year of final retirement provided by Tucson Electric Power engineers. The purpose of my testimony is to sponsor and describe the studies conducted by Foster Associates. Depreciation rates currently used by UNS Electric were approved by the Arizona Corporation Commission (ACC) in Docket No. E–04204A–06–0783 (Decision No. 70360, dated May 27, 2008).

III. DEVELOPMENT OF DEPRECIATION RATES

Q. WHY ARE DEPRECIATION STUDIES NEEDED FOR ACCOUNTING AND RATEMAKING PURPOSES?

A. The goal of depreciation accounting is to charge to operations a reasonable estimate of the cost of the service potential of an asset (or group of assets) consumed during an accounting interval. A number of depreciation systems have been developed to achieve this objective, most of which employ time as the apportionment base.

Implementation of a time-based (or age-life) system of depreciation accounting requires the estimation of several parameters or statistics related to a plant account. The average service life of a vintage, for example, is a statistic that will not be known with certainty until all units from the original placement have been retired from service. A vintage average service life, therefore, must be estimated initially and periodically revised as indications of the eventual average service life become more certain. Future net salvage rates and projection curves, which describe the expected distribution of retirements over time, are also estimated parameters of a depreciation system that are subject to future revisions. Depreciation studies should be conducted periodically to assess the continuing reasonableness of parameters and accrual rates derived from prior estimates.

The need for periodic depreciation studies is also a derivative of the ratemaking process that establishes prices for utility services based on costs. Absent regulation, deficient or excessive depreciation rates will produce no adverse consequence other than a systematic over or understatement of the accounting measurement of earnings. While a continuance of such practices may not comport with the goals of depreciation accounting, the achievement of capital recovery is not dependent upon either the amount or the timing of depreciation expense for an unregulated firm. In the case of a regulated utility, however, recovery of investor—supplied capital is dependent upon allowed revenues, which are in turn dependent upon approved levels of depreciation expense. Periodic reviews of depreciation rates are, therefore, essential to the achievement of timely capital recovery for a regulated utility.

Q. WHAT ARE THE PRINCIPAL ACTIVITIES UNDERTAKEN IN CONDUCTING A FULL DEPRECIATION STUDY?

A. The first step in conducting a depreciation study is the collection of plant accounting data needed to conduct a statistical analysis of past retirement experience. Data are also collected to permit an analysis of the relationship between retirements and realized gross salvage and removal expense. The data collection phase should include a verification of the accuracy of the plant accounting records and a reconciliation of the assembled data to the official plant records of the company.

The next step in a depreciation study is the estimation of service life statistics from an analysis of past retirement experience. The term *life analysis* is used to describe the activities undertaken in this step to obtain a mathematical description of the forces of retirement acting upon a plant category. The mathematical expressions used to describe these forces are known as survival functions or survivor curves.

Life indications obtained from an analysis of past retirement experience are blended with expectations about the future to obtain an appropriate projection life curve. This step, called *life estimation*, is concerned with predicting the expected remaining life of property units still exposed to the forces of retirement. The amount of

weight given to the analysis of historical data will depend upon the extent to which past retirement experience is considered descriptive of the future.

An estimate of the net salvage rate applicable to future retirements is usually obtained from an analysis of the gross salvage and removal expense realized in the past. An analysis of past experience (including an examination of trends over time) provides a baseline for estimating future salvage and cost of removal. Consideration, however, should be given to events that may cause deviations from the net salvage realized in the past. Among the factors that should be considered are the age of plant retirements, the portion of retirements that will be reused, changes in the method of removing plant, the type of plant to be retired in the future, inflation expectations, the shape of the projection life curve, and economic conditions that may warrant greater or lesser weight to be given to the net salvage observed in the past.

A comprehensive depreciation study will also include an analysis of the adequacy of the recorded depreciation reserve. The purpose of such an analysis is to compare the current balance in the recorded reserve with the balance required to achieve the goals and objectives of depreciation accounting if the amount and timing of future retirements and net salvage are realized exactly as predicted. The difference between the required (or theoretical) reserve and the recorded reserve provides a measurement of the expected excess or shortfall that will remain in the depreciation reserve if corrective action is not taken to extinguish the reserve imbalance.

Although reserve records are typically maintained by various account classifications, the total reserve for a company is the most important reflection of the company's depreciation practices. Differences between the theoretical reserve and the
recorded reserve will arise as a normal occurrence when service lives, dispersion patterns and salvage estimates are adjusted in the course of depreciation reviews. Differences will also arise due to plant accounting activity such as transfers and
adjustments, which require an identification of reserves at a different level from that
maintained in the accounting system. It is appropriate, therefore, and consistent with
group depreciation theory, to periodically redistribute recorded reserves among pri-

mary accounts based on the most recent estimates of retirement dispersion and salvage. A redistribution of the recorded reserve will provide an initial reserve balance for each primary account consistent with the estimates of retirement dispersion selected to describe mortality characteristics of the accounts and establish a baseline against which future comparisons can be made.

Finally, parameters estimated from service life and net salvage studies are integrated into an appropriate formulation of an accrual rate based upon a selected depreciation system. Three elements are needed to describe a depreciation system. These elements (*i.e.*, method, procedure and technique) can be visualized as three dimensions of a cube in which each face describes a variety of sub–elements that can be combined to form a system. A depreciation system is therefore formed by selecting a sub–element from each face such that the system contains one method, one procedure and one technique. The sub–elements most widely used in constructing a depreciation system are shown in Table 1.

Methods	Procedures	Techniques
Retirement	Total Company	Whole-Life
Compound-Interest	Broad Group	Remaining-Life
Sinking-Fund	Vintage Group	Probable-Life
Straight-Line	Equal-Life Group	
Declining Balance	Unit Summation	
Sum-of-Years'-Digits	Item	
Expensing		
Unit-of-Production		
Net Revenue		

Table 1. Elements of a Depreciation System

IV. 2009 TECHNICAL UPDATES

Q. WOULD YOU PLEASE DESCRIBE THE SCOPE OF A TECHNICAL UP-DATE?

A. Unlike a full depreciation study in which projection curves, projection lives and future net salvage rates are estimated from a statistical analysis of recorded retirements and net salvage realized in the past, a technical update generally retains the parameters currently used or proposed by the utility and adjusts depreciation rates for known and

7

8

9

10

11

12

13

14

15

16

17

18 19

20

21

22

23

24

25

26

27

measurable changes in the age distributions of surviving plant, depreciation reserves, and average net salvage rates due to the passage of time. A technical update, therefore, is intended to align depreciation rates with the accounting year the rates will become effective. The steps involved in preparing a technical update generally include a) data collection; b) calculation of service life statistics; c) computation of average net salvage rates; d) rebalancing of depreciation reserves; and e) development of accrual rates.

O. DID UNS ELECTRIC PROVIDE FOSTER ASSOCIATES PLANT AC-COUNTING DATA FOR CONDUCTING THE 2009 TECHNICAL UPDATES?

A. Yes, they did. Plant accounting and depreciation reserve transactions recorded over the period 2006-2008 and age distributions of surviving plant at December 31, 2008 were provided to Foster Associates in an electronic format and appended to the database used in conducting the 2006 Review. Depreciation rates currently used by UNS Electric were developed using a broad-group procedure. The realized life of surviving vintages derived from the dollar-years of service provided by each vintage is not relevant to an update of broad-group depreciation rates. Therefore, plant transactions recorded in prior activity years were only used to derive age distribution at December 31, 2008. The accuracy and completeness of the assembled database was verified by comparisons to FERC Form 1 for activity years 2006–2008. Prior activity years were reconciled in the 2006 Review. Derived age distributions were reconciled to the continuing property records at December 31, 2008.

Q. DID FOSTER ASSOCIATES CALCULATE SERVICE LIFE STATISTICS IN THE 2009 TECHNICAL UPDATES?

- A. Yes, we did. The scope of the updates and calculations performed by Foster Associates are described in the Study Procedures section of Attachment REW-2.
- Q. DID FOSTER ASSOCIATES DERIVE AVERAGE NET SALVAGE RATES IN THE 2009 UPDATES?

A. Yes, we did. The average net salvage rate for an account or plant function is derived from a direct dollar weighting of a) historical retirements with historical (or realized) net salvage rates and b) future retirements (i.e., surviving plant) with the estimated future net salvage rate. Average net salvage rates will change, therefore, as additional years of retirement and net salvage activity become available and as subsequent plant additions alter the weighting of future net salvage estimates.

Q. DID FOSTER ASSOCIATES REBALANCE DEPRECIATION RESERVES IN THE 2009 UPDATES?

A. Yes, we did. A rebalancing of recorded reserves is consistent with the objectives of a technical update and is considered appropriate for UNS Electric. The rebalancing of reserves undertaken in the 2009 update will help to stabilize depreciation rates and preserve consistency between measured reserve imbalances and the parameters used in the formulation of updated remaining—life accrual rates.

A redistribution of the recorded reserve was achieved for UNS Electric by multiplying the calculated reserve for each primary account within a function (or plant location) by the ratio of the function (or location) total recorded reserve to the function (or location) total calculated reserve. The sum of the redistributed reserves within a function (or location) is, therefore, equal to the function (or location) total recorded depreciation reserve before the redistribution.

Q. HOW DO THE DEPRECIATION RATES AND ACCRUALS DERIVED IN THE UPDATES COMPARE WITH CURRENTLY APPROVED RATES AND ACCRUALS?

A. Table 2 provides a summary of the changes in annual rates and accruals resulting from the 2009 Technical Update excluding the Black Mountain Generation Station. Rates proposed for each primary account (with the exception of amortization accounts) have been developed including an allowance for net salvage.

1	
2	
3	
4	

	2
	6
	7
	8
	9
1	0

12

13

14

15

Function	Current	Proposed	Difference	Current	Proposed	Difference
A	В	C	D=C-8	E	F	G=F-E
Intangible Plant	5.25%	5.11%	-0.14%	\$403,155	\$392,316	(\$10,839)
Other Production	2.44%	2.43%	-0.01%	642,594	642,285	(309)
Transmission	3.52%	3.36%	-0.16%	1,959,277	1,866,367	(92,910)
Distribution	4.17%	3.97%	-0.20%	13,845,594	13,174,058	(671,536)
General Plant	8.73%	8.01%	-0.72%	1,980,388	1,817,624	(162,764)
Total Utility	4.24%	4.03%	-0.21%	\$18,831,008	\$17,892,650	(\$938,358)
Table 2. Current	and Prop	osed Rates	and Accrua	ls Excluding E	Black Mountain	1
Adjustments	develop	ed in the t	echnical u	pdate produc	e a composi	te deprecia
on rate of 4.03 p	arcant T) Nameointic	n evnence	ie currently	accrued at a	n equivaler

2009 Annualized Accrual

Accrual Rate

ation rate of 4.03 percent. Depreciation expense is currently accrued at an equivalent rate of 4.24 percent. The change in the composite depreciation rate is a reduction of 0.21 percentage points.

A continued application of rates derived from currently approved parameters would produce annual depreciation expense of \$18,831,008 compared with an annual expense of \$17,892,650 using the rates developed in the update. The expense reduction of \$938,358 is generally attributable to a change in the mix of plant investments among primary accounts and changes in the age distributions of surviving plant.

Table 3 provides a summary of the changes in annual rates and accruals resulting from the 2009 Update including the Black Mountain Generation Station.

	Accrual Rate			2009 Annualized Accrual		
Function	Current	Proposed	Difference	Current	Proposed	Difference
. A	В	С	D=C-B	Ē	F	G=F-E
Intangible Plant	5.25%	5.11%	-0.14%	\$403,155	\$392,316	(\$10,839)
Other Production	2.55%	2.56%	0.01%	2,257,314	2,268,100	10,786
Transmission	3.52%	3.36%	-0.16%	1,959,278	1,866,366	(92,912)
Distribution	4.17%	3.97%	-0.20%	13,845,595	13,174,058	(671,537)
General Plant	8.73%	8.01%	-0.72%	1,980,388	1,817,622	(162,766)
Total Utility	4.04%	3.85%	-0.19%	\$20,445,730	\$19,518,462	(\$927,268

Table 3. Current and Proposed Rates and Accruals Including Black Mountain

Adjustments developed in the update produce a composite depreciation rate of 3.85 percent. Depreciation expense is currently accrued at an equivalent rate of 4.04 percent. The change in the composite depreciation rate is a reduction of 0.19 percentage points.

A continued application of rates derived from current parameters would produce annual depreciation expense of \$20,445,730 compared with an annual expense of \$19,518,462 using the rates developed in the update. The expense reduction of \$927,268 is generally attributable to a change in the mix of plant investments among primary accounts and changes in the age distributions of surviving plant.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

EXHIBIT

REW-1

Foster Associates Inc. 17595 S. Tamiami Trail Suite 212 Fort Myers, FL 33908 Phone (239) 267-1600 Fax (239) 267-5030 E-mail r.white@fosterfm.com

Ronald E. White, Ph.D.

Education

1961 - 1964

Valparaiso University

Major. Electrical Engineering

1965

Iowa State University

B.S., Engineering Operations

1968

Iowa State University

M.S., Engineering Valuation

Thesis: The Multivariate Normal Distribution and the Simulated Plant Record

Method of Life Analysis

1977

Iowa State University

Ph.D., Engineering Valuation

Minor: Economics

Dissertation: A Comparative Analysis of Various Estimates of the Hazard Rate Associated

With the Service Life of Industrial Property

Employment

2007 - Present

Foster Associates, Inc.

Chairman

1996 - 2007

Foster Associates, Inc.

Executive Vice President

1988 - 1996

Foster Associates, Inc.

Senior Vice President

1979 - 1988

Foster Associates, Inc.

Vice President

1978 - 1979

Northern States Power Company

Assistant Treasurer

1974 - 1978

Northern States Power Company

Manager, Corporate Economics

1972 - 1974

Northern States Power Company

Corporate Economist

1970 - 1972

Graduate Student and Instructor

1968 - 1970

Northern States Power Company

Valuation Engineer

1965 - 1968

Iowa State University

Iowa State University

Graduate Student and Teaching Assistant

Publications

A New Set of Generalized Survivor Tables, Journal of the Society of Depreciation Professionals, October, 1992.

The Theory and Practice of Depreciation Accounting Under Public Utility Regulation, Journal of the Society of Depreciation Professionals, December, 1989.

Standards for Depreciation Accounting Under Regulated Competition, paper presented at The Institute for Study of Regulation, Rate Symposium, February, 1985.

The Economics of Price-Level Depreciation, paper presented at the Iowa State University Regulatory Conference, May, 1981.

Depreciation and the Discount Rate for Capital Investment Decisions, paper presented at the National Communications Forum - National Electronics Conference, October 1979.

A Computerized Method for Generating a Life Table From the 'h-System' of Survival Functions, paper presented at the American Gas Association - Edison Electric Institute Depreciation Accounting Committee Meeting, December, 1975.

The Problem With AFDC is ..., paper presented at the Iowa State University Conference on Public Utility Valuation and the Rate Making Process, May, 1973.

The Simulated Plant-Record Method of Life Analysis, paper presented at the Missouri Public Service Commission Regulatory Information Systems Conference, May, 1971.

Simulated Plant-Record Survivor Analysis Program (User's Manual), special report published by Engineering Research Institute, Iowa State University, February, 1971.

A Test Procedure for the Simulated Plant-Record Method of Life Analysis, Journal of the American Statistical Association, September, 1970.

Modeling the Behavior of Property Records, paper presented at the Iowa State University Conference on Public Utility Valuation and the Rate Making Process, May, 1970.

A Technique for Simulating the Retirement Experience of Limited-Life Industrial Property, paper presented at the National Conference of Electric and Gas Utility Accountants, May, 1969.

How Dependable are Simulated Plant-Record Estimates?, paper presented at the Iowa State University Conference on Public Utility Valuation and the Rate Making Process, April, 1968.

Testifying Witness

Alabama Public Service Commission, Docket No. 18488, General Telephone Company of the Southeast; testimony concerning engineering economy study techniques.

Alabama Public Service Commission, Docket No. 20208, General Telephone Company of the South; testimony concerning the equal-life group procedure and remaining-life technique.

Alberta Energy and Utilities Board, Application No. 1250392, Aquila Networks Canada: rebuttal testimony supporting proposed depreciation rates.

Alberta Energy and Utilities Board, Case No. RE95081, Edmonton Power Inc.; rebuttal evidence concerning appropriate depreciation rates.

Alberta Energy and Utilities Board, 1999/2000 General Tariff Application, Edmonton Power Inc.; direct and rebuttal evidence concerning appropriate depreciation rates.

Arizona Corporation Commission, Docket No. T-01051B-97-0689, U S West Communications, Inc.; testimony concerning appropriate depreciation rates.

Arizona Corporation Commission, Docket No. G-1032A-02-0598, Citizens Communications Company; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. E-01345A-08-0172, Arizona Public Service Company; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. E-0135A-03-0437, Arizona Public

Service Company; rebuttal testimony supporting net salvage rates.

Arizona Corporation Commission, Docket No. E-01345A-05-0816, Arizona Public Service Company; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. G-04204A-06-0463, UNS Gas, Inc.; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. E-04204A-06-0783, UNS Electric, Inc.: testimony supporting proposed depreciation rates.

Arizona State Board of Equalization, Docket No. 6302-07-2, Arizona Public Service Company; testimony concerning valuation and assessment of contributions in aid of construction.

California Public Utilities Commission, Case Nos. A.92-06-040, 92-06-042, GTE California Incorporated; rebuttal testimony supporting depreciation study techniques.

California Public Utilities Commission. Docket No. GRC A.05–12–002, Pacific Gas and Electric Company; testimony regarding estimation of net salvage rates.

California Public Utilities Commission. Docket No. GRC A.06–12–009/A.06–12–010, San Diego Gas & Electric Company and Southern California Gas Company; testimony regarding estimation of net salvage rates.

Public Utilities Commission of the State of Colorado, Application No. 36883-Reopened. U S WEST Communications; testimony concerning equal-life group procedure.

State of Connecticut Department of Public Utility Control, Docket No. 05–03–17, The Southern Connecticut Gas Company; testimony supporting recommended depreciation rates.

State of Connecticut Department of Public Utility Control, Docket No. 06–12PH01, Yankee Gas Services Company; testimony supporting recommended depreciation rates.

Delaware Public Service Commission, Docket No. 81-8, Diamond State Telephone Company; testimony concerning the amortization of inside wiring.

Delaware Public Service Commission, Docket No. 82-32, Diamond State Telephone Company; testimony concerning the equal-life group procedure and remaining-life technique.

Public Service Commission of the District of Columbia, Formal Case No. 842, District of Columbia Natural Gas; testimony concerning depreciation rates.

Public Service Commission of the District of Columbia, Formal Case No. 1016, Washington Gas Light Company - District of Columbia; testimony supporting proposed depreciation rates.

Public Service Commission of the District of Columbia, Formal Case No. 1054, Washington Gas Light Company - District of Columbia; testimony supporting proposed depreciation rates.

Federal Communications Commission, Prescription of Revised Depreciation Rates for AT&T Communications; statement concerning depreciation, regulation and competition.

Federal Communications Commission, Petition for Modification of FCC Depreciation Prescription Practices for AT&T; statement concerning alignment of depreciation expense used for financial reporting and regulatory purposes.

Federal Communications Commission, Docket No. 99-117, Bell Atlantic; affidavit concerning revenue requirement and capital recovery implications of omitted plant

retirements.

Federal Energy Regulatory Commission, Docket No. ER95-267-000, New England Power Company; testimony supporting proposed depreciation rates.

Federal Energy Regulatory Commission, Docket No. RP89-248, Mississippi River Transmission Corporation; rebuttal testimony concerning appropriateness of net salvage component in depreciation rates.

Federal Energy Regulatory Commission, Docket No. ER91-565, New England Power Company; testimony supporting proposed depreciation rates.

Federal Energy Regulatory Commission, Docket No. ER78-291, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Federal Energy Regulatory Commission, Docket Nos. RP80-97 and RP81-54, Tennessee Gas Pipeline Company; testimony concerning offshore plant depreciation rates.

Federal Power Commission, Docket No. E-8252, Northern States Power Company; testimony concerning general financial requirements and measurements of financial performance.

Federal Power Commission, Docket No. E-9148, Northern States Power Company; testimony concerning general financial requirements and measurements of financial performance.

Federal Power Commission, Docket No. ER76-818, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Federal Power Commission, Docket No. RP74-80, Northern Natural Gas Company; testimony concerning depreciation expense.

Public Utilities Commission of the State of Hawaii, Docket No. 00-0309, The Gas Company; testimony supporting proposed depreciation rates.

Public Utilities Commission of the State of Hawaii, Docket No. 94-0298, GTE Hawaiian Telephone Company Incorporated; testimony concerning the need for shortened service lives and disclosure of asset impairment losses.

Idaho Public Utilities Commission, Case No. U-1002-59, General Telephone Company of the Northwest, Inc.; testimony concerning the remaining-life technique and the equal-life group procedure.

Illinois Commerce Commission, Case No. 04–0476, Illinois Power Company; testimony supporting proposed depreciation rates.

Illinois Commerce Commission, Docket No. 94-0481, Citizens Utilities Company of Illinois; rebuttal testimony concerning applications of the Simulated Plant-Record method of life analysis.

Iowa State Commerce Commission, Docket No. RPU 82-47, North Central Public Service Company; testimony on depreciation rates.

Iowa State Commerce Commission, Docket No. RPU 84-34, General Telephone Company of the Midwest; testimony concerning the remaining-life technique and the equal-life group procedure.

lowa State Utilities Board, Docket No. DPU-86-2, Northwestern Bell Telephone Company; testimony concerning capital recovery in competition.

lowa State Utilities Board, Docket No. RPU-84-7, Northwestern Bell Telephone Company; testimony concerning the deduction of a reserve deficiency from the rate base.

Iowa State Utilities Board, Docket No. DPU-88-6, U S WEST Communications;

testimony concerning depreciation subject to refund.

Iowa State Utilities Board, Docket No. RPU-90-9, Central Telephone Company of Iowa; testimony concerning depreciation rates.

lowa State Utilities Board, Docket No. RPU-93-9, U S WEST Communications; testimony concerning principles of depreciation accounting and abandonment of FASB 71.

lowa State Utilities Board, Docket No. DPU-96-1, U S WEST Communications; testimony concerning principles of depreciation accounting and abandonment of FASB 71.

Iowa State Utilities Board, Docket No. RPU-05-2, Aquila Networks; testimony supporting recommended depreciation rates.

Kansas Corporation Commission, Docket No. 04–AQLE–1065–RTS, Aquila Networks – WPE (Kansas); testimony supporting proposed depreciation rates.

Kansas Corporation Commission, Docket No. 03–KGSG–602–RTS, Kansas Gas Service, a Division of ONEOK, Inc.; rebuttal testimony supporting net salvage rates

Kansas Corporation Commission, Docket No. 06–KGSG–1209–RTS, Kansas Gas Service, a Division of ONEOK, Inc.; testimony supporting proposed depreciation rates

Kentucky Public Service Commission, Case No. 97-224, Jackson Purchase Electric Cooperative Corporation; rebuttal testimony supporting proposed depreciation rates.

Maryland Public Service Commission, Case No. 8485, Baltimore Gas and Electric Company; testimony supporting proposed depreciation rates.

Maryland Public Service Commission, Case No. 9096, Baltimore Gas and Electric Company; testimony supporting proposed depreciation rates.

Maryland Public Service Commission, Case No. 7689, Washington Gas Light Company; testimony concerning life analysis and net salvage.

Maryland Public Service Commission, Case No. 8960, Washington Gas Light Company; testimony supporting proposed depreciation rates.

Maryland Public Service Commission, Case No. 9103, Washington Gas Light Company; rebuttal testimony supporting proposed depreciation rates.

Commonwealth of Massachusetts Department of Telecommunications and Energy, D.T.E. 06–55, Western Massachusetts Electric Company; testimony supporting proposed depreciation rates.

Massachusetts Department of Public Utilities, Case No. DPU 91-52, Massachusetts Electric Company; testimony supporting proposed depreciation rates which include a net salvage component.

Michigan Public Service Commission, Case No. U13899, Michigan Consolidated Gas Company; testimony concerning service life estimates.

Michigan Public Service Commission, Case No. U-13393, Aquila Networks – MGU; testimony supporting proposed depreciation rates.

Michigan Public Service Commission, Case No. U-12395, Michigan Gas Utilities; testimony supporting proposed depreciation rates including amortization accounting and redistribution of recorded reserves.

Michigan Public Service Commission, Case No. U-6587, General Telephone Company of Michigan; testimony concerning use of a theoretical depreciation

reserve with the remaining-life technique.

Michigan Public Service Commission, Case No. U-7134, General Telephone Company of Michigan; testimony concerning the equal-life group depreciation procedure.

Minnesota Public Service Commission, Docket No. E-611, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Minnesota Public Service Commission, Docket No. E-1086, Northern States Power Company; testimony concerning depreciation rates.

Minnesota Public Service Commission, Docket No. G-1015, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Public Service Commission of the State of Missouri, Case No. ER-2001-672, Missouri Public Service, a division of Utilicorp United Inc.; surrebuttal testimony regarding computation of income tax expense.

Public Service Commission of the State of Missouri, Case No. TO-82-3, Southwestern Bell Telephone Company; rebuttal testimony concerning the remaining-life technique and the equal-life group procedure.

Public Service Commission of the State of Missouri, Case No. GO-97-79, Laclede Gas Company; rebuttal testimony concerning adequacy of database for conducting depreciation studies.

Public Service Commission of the State of Missouri, Case No. GR-99-315, Laclede Gas Company; rebuttal testimony concerning treatment of net salvage in development of depreciation rates.

Public Service Commission of the State of Missouri, Case No. HR-2004-0024, Aquila Inc. d/b/a/ Aquila Networks-L. & P; testimony supporting depreciation rates.

Public Service Commission of the State of Missouri, Case No. ER–2004–0034, Aquila Inc. d/b/a/ Aquila Networks–L & P and Aquila Networks–MPS; testimony supporting depreciation rates.

Public Service Commission of the State of Missouri, Case No. GR--2004–0072, Aquila Inc. d/b/a/ Aquila Networks–L & P and Aquila Networks–MPS; testimony supporting depreciation rates.

Public Service Commission of the State of Missouri, Case No. HR–2009–0092, KCP&L Greater Missouri Operations Company, rebuttal testimony concerning depreciation rates.

Public Service Commission of the State of Missouri, Case No. ER–2009–0090, KCP&L Greater Missouri Operations Company, rebuttal testimony concerning depreciation rates.

Public Service Commission of the State of Montana, Docket No. 88.2.5, Mountain State Telephone and Telegraph Company; rebuttal testimony concerning the equal-life group procedure and amortization of reserve imbalances.

Montana Public Service Commission, Docket No. D95.9.128, The Montana Power Company; testimony supporting proposed depreciation rates.

Nebraska Public Service Commission, Docket No. NG-0041, Aquila Networks (PNG Nebraska); testimony supporting proposed depreciation rates.

Public Service Commission of Nevada, Docket No. 92-7002, Central Telephone Company-Nevada; testimony supporting proposed depreciation rates.

Public Service Commission of Nevada, Docket No. 91-5054, Central Telephone

Company-Nevada; testimony supporting proposed depreciation rates.

New Hampshire Public Utilities Commission, Docket No. DR95-169, Granite State Electric Company; testimony supporting proposed net salvage rates.

New Jersey Board of Public Utilities, Docket No. GR07110889, New Jersey Natural Gas Company; testimony supporting proposed depreciation rates.

New Jersey Board of Public Utilities, Docket No. GR 87060552, New Jersey Natural Gas Company; testimony concerning depreciation rates.

New Jersey Board of Regulatory Commissioners, Docket No. GR93040114J, New Jersey Natural Gas Company; testimony concerning depreciation rates.

North Carolina Utilities Commission, Docket No. E-7, SUB 487, Duke Power Company; rebuttal testimony concerning proposed depreciation rates.

North Carolina Utilities Commission, Docket No. P-19, SUB 207, General Telephone Company of the South; rebuttal testimony concerning the equal-life group depreciation procedure.

North Dakota Public Service Commission, Case No. 8860, Northern States Power Company; testimony concerning general financial requirements.

North Dakota Public Service Commission, Case No. 9634, Northern States Power Company; testimony concerning rate of return and general financial requirements.

North Dakota Public Service Commission, Case No. 9666, Northern States Power Company; testimony concerning rate of return and general financial requirements.

North Dakota Public Service Commission, Case No. 9741, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Ontario Energy Board, E.B.R.O. 385, Tecumseh Gas Storage Limited; testimony concerning depreciation rates.

Ontario Energy Board, E.B.R.O. 388, Union Gas Limited; testimony concerning depreciation rates.

Ontario Energy Board, E.B.R.O. 456, Union Gas Limited; testimony concerning depreciation rates.

Ontario Energy Board, E.B.R.O. 476-03, Union Gas Limited; testimony concerning depreciation rates.

Public Utilities Commission of Ohio, Case No. 81-383-TP-AIR, General Telephone Company of Ohio, testimony in support of the remaining-life technique.

Public Utilities Commission of Ohio, Case No. 82-886-TP-AIR, General Telephone Company of Ohio; testimony concerning the remaining-life technique and the equal-life group procedure.

Public Utilities Commission of Ohio, Case No. 84-1026-TP-AIR, General Telephone Company of Ohio; testimony in support of the equal-life group procedure and the remaining-life technique.

Public Utilities Commission of Ohio, Case No. 81-1433, The Ohio Bell Telephone Company; testimony concerning the remaining-life technique and the equal-life group procedure.

Public Utilities Commission of Ohio, Case No. 83-300-TP-AIR, The Ohio Bell Telephone Company; testimony concerning straight-line age-life depreciation.

Public Utilities Commission of Ohio, Case No. 84-1435-TP-AIR, The Ohio Bell Telephone Company; testimony in support of test period depreciation expense.

Public Utilities Commission of Oregon, Docket No. UM 204, GTE of the Northwest;

testimony concerning the theory and practice of depreciation accounting under public utility regulation.

Public Utilities Commission of Oregon, Docket No. UM 840, GTE Northwest Incorporated; rebuttal testimony concerning principles of capital recovery.

Pennsylvania Public Utility Commission, Docket No. R-80061235, The Bell Telephone Company of Pennsylvania; testimony concerning the proper depreciation reserve to be used with an original cost rate base.

Pennsylvania Public Utility Commission, Docket No. R-811512, General Telephone Company of Pennsylvania; testimony concerning the proper depreciation reserve to be used with an original cost rate base.

Pennsylvania Public Utility Commission, Docket No. R-811819, The Bell Telephone Company of Pennsylvania; testimony concerning the proper depreciation reserve to be used with an original cost rate base.

Pennsylvania Public Utility Commission, Docket No. R-822109, General Telephone Company of Pennsylvania; testimony in support of the remaining-life technique.

Pennsylvania Public Utility Commission, Docket No. R-850229, General Telephone Company of Pennsylvania; testimony in support of the remaining-life technique and the proper depreciation reserve to be used with an original cost rate base.

Pennsylvania Public Utility Commission, Docket No. C-860923, The Bell Telephone Company of Pennsylvania; testimony concerning capital recovery under competition.

Rhode Island Public Utilities Commission, Docket No. 2290, The Narragansett Electric Company; testimony supporting proposed net salvage rates and depreciation rates.

South Carolina Public Service Commission, Docket No. 91-216-E, Duke Power Company; testimony supporting proposed depreciation rates.

Public Utilities Commission of the State of South Dakota, Case No. F-3062, Northern States Power Company; testimony concerning general financial requirements and measurements of financial performance.

Public Utilities Commission of the State of South Dakota, Case No. F-3188, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Securities and Exchange Commission, File No. 3-5749, Northern States Power Company; testimony concerning the financial and ratemaking implications of an affiliation with Lake Superior District Power Company.

Tennessee Public Service Commission, Docket No. 89-11041, United Inter-Mountain Telephone Company; testimony concerning depreciation principles and capital recovery under competition.

State of Vermont Public Service Board, Docket No. 6596, Citizens Communications Company – Vermont Electric Division; testimony supporting recommended depreciation rates.

State of Vermont Public Service Board, Docket No. 6946 and 6988, Central Vermont Public Service Corporation; testimony supporting net salvage rates.

Commonwealth of Virginia State Corporation Commission, Case No. PUE-2002-00364, Washington Gas Light Company; testimony supporting proposed depreciation rates.

Public Service Commission of Wisconsin, Docket No. 2180-DT-3, General

Telephone Company of Wisconsin; testimony concerning the equal-life group depreciation procedure.

Other Consulting Activities

Moran Towing Corporation. In Re: Barge TEXAS-97 CIV. 2272 (ADS) and Tug HEIDE MORAN – 97 CIV. 1947 (ADS), United States District Court, Southern District of New York.

John Reigle, et al. v. Baltimore Gas & Electric Co., et al., Case No. C-2001-73230-CN, Circuit Court for Anne Arundel County, Maryland.

SR International Business Insurance Co. vs. WTC Properties et. al., 01,CV-9291 (JSM) and other related cases.

BellSouth Telecommunications, Inc. v. Citizens Utilities Company d/b/a/ Louisiana Gas Service Company, CA No. 95-2207, United States District Court, Eastern District of Louisiana.

Affidavit on behalf of Continental Cablevision, Inc. and its operating cable television systems regarding basic broadcast tier and equipment and installation cost-of-service rate justification.

Office of Chief Counsel, Internal Revenue Service. In Re: Kansas City Southern Railway Co., et. al. Docket Nos. 971-72, 974-72, and 4788-73.

Office of Chief Counsel, Internal Revenue Service. In Re: Northern Pacific Railway Co., Docket No. 4489-69.

United States Department of Justice. In Re: Burlington Northern Inc. v. United States, Ct. Cl. No. 30-72.

Minnesota District Court. In Re: Northern States Power Company v. Ronald G. Blank, et. al. File No. 394126; testimony concerning depreciation and engineering economics.

Facuity

Depreciation Programs for public utility commissions, companies, and consultants, sponsored by Depreciation Programs, Inc., in cooperation with Western Michigan University. (1980 - 1999)

United States Telephone Association (USTA), Depreciation Training Seminar, November 1999.

Depreciation Advocacy Workshop, a three-day team-training workshop on preparation, presentation, and defense of contested depreciation issues, sponsored by Gilbert Associates, Inc., October, 1979.

Corporate Economics Course, Employee Education Program, Northern States Power Company. (1968 - 1979)

Perspectives of Top Financial Executives, Course No. 5-300, University of Minnesota, September, 1978.

Depreciation Programs for public utility commissions, companies, and consultants, jointly sponsored by Western Michigan University and Michigan Technological University, 1973.

Professional Associations

Advisory Committee to the Institute for Study of Regulation, sponsored by the American University and The University of Missouri-Columbia.

American Economic Association.

American Gas Association - Edison Electric Institute Depreciation Accounting Committee.

Board of Directors, Iowa State Regulatory Conference.

Edison Electric Institute, Energy Analysis Division, Economic Advisory Committee,

1976-1980.

Financial Management Association.

The Institute of Electrical and Electronics Engineers, Inc., Power Engineering Society, Engineering and Planning Economics Working Group.

Midwest Finance Association.

Society of Depreciation Professionals (Founding Member and Chairman, Policy Committee.

Moderator

Depreciation Open Forum, Iowa State University Regulatory Conference, May 1991.

The Quantification of Risk and Uncertainty in Engineering Economic Studies, Iowa State University Regulatory Conference, May 1989.

Plant Replacement Decisions with Added Revenue from New Service Offerings, Iowa State University Regulatory Conference, May 1988.

Economic Depreciation, Iowa State University Regulatory Conference, May 1987.

Opposing Views on the Use of Customer Discount Rates in Revenue Requirement Comparisons, Iowa State University Regulatory Conference, May 1986.

Cost of Capital Consequences of Depreciation Policy, Iowa State University Regulatory Conference, May 1985.

Concepts of Economic Depreciation, Iowa State University Regulatory Conference, May 1984.

Ratemaking Treatment of Large Capacity Additions, Iowa State University Regulatory Conference, May 1983.

The Economics of Excess Capacity, Iowa State University Regulatory Conference, May 1982.

New Developments in Engineering Economics, Iowa State University Regulatory Conference, May 1980.

Training in Engineering Economy, lowa State University Regulatory Conference, May 1979.

The Real Time Problem of Capital Recovery, Missouri Public Service Commission, Regulatory Information Systems Conference, September 1974.

Speaker

Group Depreciation Practices of Regulated Utilities (IAS 16 Property, Plant and Equipment), Hydro One Networks, Inc., November 2008.

Economics, Finance and Engineering Valuation. Florida Gulf Coast University, April 2007.

Depreciation Studies for Regulated Utilities, Hydro One Networks, Inc., April 2006.

Depreciation Studies for Cooperatives and Small Utilities. TELERGEE CFO and Controllers Conference, November, 2004.

Finding the "D" in RCNLD (Valuation Applications of Depreciation), Society of Depreciation Professionals Annual Meeting, September 2001.

Capital Asset and Depreciation Accounting, City of Edmonton Value Engineering Workshop, April 2001.

A Valuation View of Economic Depreciation, Society of Depreciation Professionals Annual Meeting, October 1999.

Capital Recovery in a Changing Regulatory Environment, Pennsylvania Electric

Association Financial-Accounting Conference, May 1999.

Depreciation Theory and Practice, Southern Natural Gas Company Accounting and Regulatory Seminar, March 1999.

Depreciation Theory Applied to Special Franchise Property, New York Office of Real Property Services, March 1999.

Capital Recovery in a Changing Regulatory Environment, PowerPlan Consultants Annual Client Forum, November 1998.

Economic Depreciation, AGA Accounting Services Committee and EEI Property Accounting and Valuation Committee, May 1998.

Discontinuation of Application of FASB Statement No. 71, Southern Natural Gas Company Accounting Seminar, April 1998.

Forecasting in Depreciation, Society of Depreciation Professionals Annual Meeting, September 1997.

Economic Depreciation In Response to Competitive Market Pricing, 1997 TELUS Depreciation Conference, June 1997.

Valuation of Special Franchise Property, City of New York, Department of Finance Valuation Seminar, March 1997.

Depreciation Implications of FAS Exposure Draft 158-B, 1996 TLG Decommissioning Conference, October 1996.

Why Economic Depreciation?, American Gas Association Depreciation Accounting Committee Meeting, August 1995.

The Theory of Economic Depreciation, Society of Depreciation Professionals Annual Meeting, November 1994.

Vintage Depreciation Issues, G & T Accounting and Finance Association Conference, June 1994.

Pricing and Depreciation Strategies for Segmented Markets (Regulated and Competitive), Iowa State Regulatory Conference, May 1990.

Principles and Practices of Depreciation Accounting, Canadian Electrical Association and Nova Scotia Power Electric Utility Regulatory Seminar, December 1989.

Principles and Practices of Depreciation Accounting, Duke Power Accounting Seminar, September 1989.

The Theory and Practice of Depreciation Accounting Under Public Utility Regulation, GTE Capital Recovery Managers Conference, February 1989.

Valuation Methods for Regulated Utilities, GTE Capital Recovery Managers Conference, January 1988.

Depreciation Principles and Practices for REA Borrowers, NRECA 1985 National Accounting and Finance Conference, September 1985.

Depreciation Principles and Practices for REA Borrowers, Kentucky Association of Electric Cooperatives, Inc., Summer Accountants Association Meeting, June 1985.

Considerations in Conducting a Depreciation Study, NRECA 1984 National Accounting and Finance Conference, October 1984.

Software for Conducting Depreciation Studies on a Personal Computer, United States Independent Telephone Association, September 1984.

Depreciation—An Assessment of Current Practices, NRECA 1983 National

Accounting and Finance Conference, September 1983

Depreciation—An Assessment of Current Practices, REA National Field Conference, September 1983.

An Overview of Depreciation Systems, Iowa State Commerce Commission, October 1982.

Depreciation Practices for Gas Utilities, Regulatory Committee of the Canadian Gas Association, September 1981.

Practice, Theory, and Needed Research on Capital Investment Decisions in the Energy Supply Industry, workshop, sponsored by Michigan State University and the Electric Power Research Institute, November 1977.

Depreciation Concepts Under Regulation, Public Utilities Conference, sponsored by The University of Texas at Dallas, July 1976.

Electric Utility Economics, Mid-Continent Area Power Pool, May 1974.

Honors and Awards

The Society of Sigma Xi.

Professional Achievement Citation in Engineering, Iowa State University, 1993.

EXHIBIT

REW-2

2009 Technical Update

UNS Electric, Inc.

Prepared by Foster Associates, Inc.



CONTENTS

EXECUTIVE SUMMARY	SECTION I
INTRODUCTION	1
SCOPE OF STUDY	2
PROPOSED DEPRECIATION RATES	2
STUDY PROCEDURE	SECTION II
INTRODUCTION	4
SCOPE	4
DATA COLLECTION	4
CALCULATION OF SERVICE LIFE STATISTICS	5
COMPUTATION OF AVERAGE NET SALVAGE RATES	5
REBALANCING OF DEPRECIATION RESERVES	6
DEVELOPMENT OF ACCRUAL RATES	7
STATEMENTS	SECTION III
INTRODUCTION	8
EXCLUDING BLACK MOUNTAIN	
STATEMENT A - REMAINING-LIFE ACCRUAL RATES	9
STATEMENT B - REMAINING-LIFE ACCRUALS	11
STATEMENT C - DEPRECIATION RESERVE SUMMARY	13
STATEMENT D - AVERAGE NET SALVAGE	15
STATEMENT E - PRESENT AND PROPOSED PARAMETERS AND STATISTICS	17
+	
INCLUDING BLACK MOUNTAIN	
Including Black Mountain Statement A Remaining-Life Accrual Rates	19
STATEMENT A REMAINING-LIFE ACCRUAL RATES	21
STATEMENT A REMAINING-LIFE ACCRUAL RATES	21 24

EXECUTIVE SUMMARY

INTRODUCTION

This report presents the findings and recommendations developed by Foster Associates in a 2009 Technical Update of depreciation rates for UNS Electric, Inc. (UNS Electric), an operating subsidiary of UniSource Energy Services, Inc. Parameters (*i.e.*, projection curves, projection lives and future net salvage rates) used in the update were developed in the Company's 2006 Depreciation Rate Review based on December 31, 2005 plant and reserve balances. Rates developed in the 2006 Review were approved by the Arizona Corporation Commission (ACC) in Docket No. E-04204A-06-0783 (Decision No. 70360, dated May 27, 2008). Age distributions of surviving plant on December 31, 2008 were used in the 2009 update to derive composite service life statistics and theoretical depreciation reserves.

The purpose of a technical update is to adjust depreciation rates for changes in the variables associated with a remaining life accrual rate. The variables for an account include the age distribution of surviving plant, the recorded depreciation reserve and the average net salvage rate used in the calculation of a theoretical reserve. A technical update retains the parameters developed and/or approved in the most recent full depreciation study and adjusts depreciation rates for subsequent changes in plant, reserves and realized net salvage activity.

At the request of UNS Electric, two updates were prepared. The first update excludes Black Mountain Generation Station. The station is a simple cycle 90 megawatt combustion turbine generation plant constructed by UniSource Energy Development Company. The plant, located in Kingman, Arizona, commenced commercial operation May 1, 2008. The second update includes Black Mountain using an estimated year of final retirement provided by Tucson Electric Power engineers.

The principal findings from this review are summarized in the attached statements. Statement A provides a comparative summary of current and proposed annual depreciation rates for each rate category. Investment and net salvage components are displayed as directed by the ACC in Decision No. 70360. Statement B provides a comparison of current and proposed annualized depreciation accruals. Statement C provides a comparison of recorded, computed and redistributed depreciation reserves for each rate category. Statement D provides a summary of the components used to obtain a weighted-average net salvage rate for each plant ac-

¹ With the exception of transportation equipment and amortizable categories, projection lives and projection curves recommended in the 2006 Review were derived from the parameters estimated by Citizens in the 1991 study. Parameters for transportation equipment (not included in the Citizens study) were adopted from a UNS Gas study conducted by Foster Associates in 2006. Projection lives approved for Citizens were adopted as amortization periods for the proposed amortization categories.

count. Statement E provides a comparative summary of current and proposed parameters and statistics including projection life, projection curve, average service life, average remaining life, and average and future net salvage rates.

SCOPE OF STUDY

The principal activities undertaken in the course of conducting the 2009 Technical Update included:

- Collection of plant and net salvage data;
- Reconciliation of data to the official records of the Company;
- Computation of average net salvage rates; and
- Development of adjusted accrual rates for each rate category.

PROPOSED DEPRECIATION RATES

Table 1 provides a summary of the changes in annual rates and accruals resulting from the 2009 Technical Update excluding the Black Mountain Generation Station. Rates proposed for each primary account (with the exception of amortization accounts) have been developed including an allowance for net salvage.

•		Accrual Rat	te	2009 Annualized Accrual		
Function	Current	Proposed	Difference	Current	Proposed	Difference
A	В	C	D=C-B	E	F	G=F-E
Intangible Plant	5.25%	5.11%	-0.14%	\$403,155	\$392,316	(\$10,839)
Other Production	2.44%	2.43%	-0.01%	642,594	642,285	(309)
Transmission	3.52%	3.36%	-0.16%	1,959,277	1,866,367	(92,910)
Distribution	4.17%	3.97%	-0.20%	13,845,594	13,174,058	(671,536)
General Plant	8,73%	8.01%	-0.72%	1,980,388	1,817,624	(162,764)
Total Utility	4.24%	4.03%	-0.21%	\$18,831,008	\$17,892,650	(\$938,358)

Table 1. Current and Proposed Rates and Accruals Excluding Black Mountain

Adjustments developed in the technical update produce a composite depreciation rate of 4.03 percent. Depreciation expense is currently accrued at an equivalent rate of 4.24 percent. The change in the composite depreciation rate is a reduction of 0.21 percentage points.

A continued application of rates derived from currently approved parameters would produce annual depreciation expense of \$18,831,008 compared with an annual expense of \$17,892,650 using the rates developed in the update. The expense reduction of \$938,358 is generally attributable to a change in the mix of plant investments among primary accounts and changes in the age distributions of surviving plant.

Table 2 provides a summary of the changes in annual rates and accruals resulting from the 2009 Update including the Black Mountain Generation Station.

	Accrual Rate			2009 Annualized Accrual		
Function	Current	Proposed	Difference	Current	Proposed	Difference
A	В	C	D≑Ĉ-B	E	F ·	G=F-E
Intangible Plant	5.25%	5.11%	-0.14%	\$403,155	\$392,316	(\$10,839)
Other Production	2.55%	2.56%	0.01%	2,257,314	2,268,100	10,786
Transmission	3.52%	3.36%	-0.16%	1,959,278	1,866,366	(92,912)
Distribution	4.17%	3.97%	-0.20%	13,845,595	13,174,058	(671,537)
General Plant	8.73%	8.01%	-0.72%	1,980,388	1,817,622	(162,766)
Total Utility	4.04%	3.85%	-0.19%	\$20,445,730	\$19,518,462	(\$927,268)

Table 2. Current and Proposed Rates and Accruals Including Black Mountain

Adjustments developed in the update produce a composite depreciation rate of 3.85 percent. Depreciation expense is currently accrued at an equivalent rate of 4.04 percent. The change in the composite depreciation rate is a reduction of 0.19 percentage points.

A continued application of rates derived from current parameters would produce annual depreciation expense of \$20,445,730 compared with an annual expense of \$19,518,462 using the rates developed in the update. The expense reduction of \$927,268 is generally attributable to a change in the mix of plant investments among primary accounts and changes in the age distributions of surviving plant.

STUDY PROCEDURE

INTRODUCTION

Unlike a full depreciation study in which projection curves, projection lives and future net salvage rates are estimated from a statistical analysis of recorded retirements and net salvage realized in the past, a technical update generally retains the parameters currently used by the utility and adjusts depreciation rates for known and measurable changes in the age distributions of surviving plant, depreciation reserves, and average net salvage rates due to the passage of time. A technical update is intended to align depreciation rates with the accounting year the rates will become effective.

SCOPE

The steps involved in preparing a technical update can be grouped into five principal activities:

- Data collection;
- Calculation of service life statistics;
- Computation of average net salvage rates;
- Rebalancing of depreciation reserves; and
- Development of accrual rates.

The scope of the 2009 update for UNS Electric included a consideration of each of these tasks as described below.

DATA COLLECTION

Plant accounting and depreciation reserve transactions recorded over the period 2006–2008 and age distributions of surviving plant at December 31, 2008 were provided to Foster Associates in an electronic format and appended to the database used in conducting the 2006 Review. Depreciation rates currently used by UNS Electric were developed using a broad–group procedure. The realized life of surviving vintages derived from the dollar–years of service provided by each vintage is not relevant to an update of broad–group depreciation rates. Therefore, plant transactions recorded in prior activity years were only used to derive age distribution at December 31, 2008. The accuracy and completeness of the assembled database was verified by comparisons to FERC Form 1 for activity years 2006–2008. Prior activity years were reconciled in the 2006 Review. Derived age distributions were reconciled to the continuing property records at December 31, 2008.

CALCULATION OF SERVICE LIFE STATISTICS

The composite remaining life and average service life of a plant category used in the calculation of depreciation rates are derived from a tabular arrangement of the age distribution of surviving plant and related statistics. The format of such a table is called a *generation arrangement*.

The age distribution of surviving plant is a column of numbers showing the dollar amount of investment remaining in service at the beginning of a study year from each of the vintages installed in prior years. The sum of an age distribution is the total plant in service for a plant category. The source of data used to construct an age distribution is a company's Continuing Property Record (CPR) system.

Statistics for each vintage (i.e., average service life and remaining life) contained in a generation arrangement are derived from a mathematical function called a survivor curve. The survivor curve most descriptive of the forces of retirement acting upon a plant category is identified from a statistical analysis of past retirement experience, coupled with a consideration of how these forces are likely to change in the future. The collection of past retirements used in the statistical analysis can be viewed as a random sample from an unknown parent population. The objective of a life analysis is to estimate the parameters (i.e., mean service life and dispersion characteristics) of the parent population. The mean service life of the population which best describes the timing of past and future retirements is called a projection life and the survivor curve selected to describe the forces of retirement acting upon the population is called a projection curve. A technical update generally retains the service life parameters estimated in a full depreciation study. Statistics for each vintage, however, are updated to reflect known and measurable changes in the age distributions of surviving plant.

COMPUTATION OF AVERAGE NET SALVAGE RATES

Estimates of net salvage rates applicable to future retirements are derived in a full depreciation study from an analysis of gross salvage and removal expense realized in the past and a consideration of future expectations that may dictate a departure from historical indications. Future net salvage rates adopted from such an analysis are retained as fixed parameters in a technical update.

The average net salvage rate for an account or plant function is derived from a direct dollar weighting of a) historical retirements with historical (or realized) net salvage rates and b) future retirements (i.e., surviving plant) with the estimated future net salvage rate. Average net salvage rates will change, therefore, as additional years of retirement and net salvage activity become available and as subsequent plant additions alter the weighting of future net salvage estimates.

The computation of salvage rates is shown in Statement D.

REBALANCING OF DEPRECIATION RESERVES

Although reserve records are typically maintained by various account classifications, the total reserve for a company is the most important measure of the status of the company's depreciation practices and procedures. If a company has not previously conducted statistical life studies or considered retirement dispersion in setting depreciation rates, it is likely that some accounts will be overdepreciated and other accounts will be underdepreciated relative to a calculated or theoretical reserve. Differences between theoretical and recorded reserves will also arise as a normal occurrence when service lives, dispersion patterns and net salvage estimates are changed in the course of depreciation reviews. It is appropriate, therefore, and consistent with group depreciation theory to periodically redistribute recorded reserves among the various primary accounts based upon the most recent estimates of retirement dispersion and net salvage rates.

A rebalancing of recorded reserves is consistent with the objectives of a technical update and is considered appropriate for UNS Electric. The rebalancing of reserves undertaken in the 2009 update will help to stabilize depreciation rates and preserve consistency between measured reserve imbalances and the parameters used in the formulation of updated remaining—life accrual rates.

A redistribution of the recorded reserve was achieved for UNS Electric by multiplying the calculated reserve for each primary account within a function (or plant location) by the ratio of the function (or location) total recorded reserve to the function (or location) total calculated reserve. The sum of the redistributed reserves within a function (or location) is, therefore, equal to the function (or location) total recorded depreciation reserve before the redistribution.

Statement C provides a comparison of recorded, computed and rebalanced reserves for UNS Electric at December 31, 2008. The recorded reserve excluding Black Mountain was \$193,348,358 or 43.5 percent of the depreciable plant investment. The corresponding computed reserve is \$184,859,206 or 41.6 percent of the depreciable plant investment. A proportionate amount of the measured reserve excess of \$8,489,152 will be amortized over the composite weighted–average remaining life of each rate category.

The recorded reserve including Black Mountain was \$194,357,557 or 38.4 percent of the depreciable plant investment. The corresponding computed reserve is \$185,594,056 or 36.7 percent of the depreciable plant investment. A proportionate amount of the measured reserve excess of \$8,763,501 will be amortized over the composite weighted—average remaining life of each rate category.

DEVELOPMENT OF ACCRUAL RATES

The goal or objective of depreciation accounting is cost allocation over the economic life of an asset in proportion to the consumption of service potential. Ideally, the cost of an asset—which represents the cost of obtaining a bundle of service units—should be allocated to future periods of operation in proportion to the amount of service potential expended during an accounting interval. The service potential of an asset is the present value of future net revenue (*i.e.*, revenue less expenses exclusive of depreciation and other non-cash expenses) or cash inflows attributable to the use of that asset alone.

Depreciation rates currently approved for UNS Electric were developed using a system composed of the straight-line method, broad-group procedure, remaining-life technique. Depreciation rates proposed in the update were developed using the currently approved system.

STATEMENTS

INTRODUCTION

This section provides a comparative summary of depreciation rates, annualized depreciation accruals, recorded and computed depreciation reserves, and current and proposed service life and net salvage parameters for UNS Electric. The content of these statements is briefly described below.

- Statement A provides a comparative summary of current and proposed annual depreciation rates for calendar year 2009 using the straight-line method, broad group procedure, remaining-life technique.
- Statement B provides a comparison of the current and proposed annualized depreciation accruals for calendar year 2009 derived from the rates developed in Statement A.
- Statement C provides a comparison of recorded and computed reserves for each rate category and sets forth the computations used to redistribute recorded reserves among primary plant accounts.
- Statement D provides a summary of the components used to obtain a weighted average net salvage rate for each rate category.
- Statement E provides a comparative summary of current parameters including projection life, projection curve and future net salvage rates. The statement also contains current and proposed statistics including average service life, average remaining life, and average net salvage rates.

Current depreciation accruals shown on Statement B are the product of the plant investment (Column B) and current depreciation rates shown on Statement A. Similarly, proposed depreciation accruals shown on Statement B are the product of the plant investment and the proposed depreciation rates shown on Statement A. Both current and proposed remaining life accrual rates are given by:

$$Accrual Rate = \frac{1.0 - Reserve \, Ratio - Future \, Net \, Salvage \, Rate}{Remaining \, Life}$$

Statements A through E

PAGE 9

UNS ELECTRIC, INC. (Excluding Black Mountain)
Comparison of Current and Proposed Accrual Rates
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

		tates (at 12/31/	2000)		Rates (at 12/31	
Account Description	Investment	Net Salvage	Total		Net Salvage	Total
A	8	C	D=B+C	E	F	G=E+F
NTANGIBLE PLANT						
Depreciable						0.000
303.WP Misc. Intangible - WAPA Switchboard	3.13%		3.13%	2.82%		2.82%
Total Depreciable	3.13%		3.13%	2.82%		2.82%
Amortizable						
302.00 Franchises and Consents		ear Amortizatio				
303.00 Miscellaneous Intangible Plant		ear Amortizatio			ear Amortizatio	
303.WC Misc. Intangible - WAPA Fiber Optic		ear Amortizatio			ear Amortizatio	
303.PC Misc.Intangible Plant - PC Software		<u>ear Amortizati</u> o			ear Amortizatio	
Total Amortizable	7.00%		7.00%	7.00%		7.00%
Total Intangible Plant	5.25%		5.25%	5.11%		5.11%
OTHER PRODUCTION PLANT						
341.00 Structures and Improvements	2.07%		2.07%	2.05%		2.05%
342.00 Fuel Holders, Producers and Accessories	2.51%		2.51%	2.52%		2.52%
343.00 Prime Movers	2.53%		2.53%	2.53%		2.53%
344.00 Generators	2.33%		2.33%	2.33%		2.33%
345.00 Accessory Electric Equipment	2.35%		2.35%	2.35%		2.35%
346.00 Miscellaneous Power Plant Equipment	2.64%		2.64%	2.64%		2.649
Total Other Production Plant	2.44%		2.44%	2.43%		2.43%
TRANSMISSION PLANT						
350.RW Rights of Way	2.02%		2.02%	1.91%		1.919
352.00 Structures and Improvements	3.13%		3.13%	2.93%		2.939
353.00 Station Equipment	3.15%		3.15%	3.02%		3.029
354.00 Towers and Fixtures	5.03%		5.03%	4.89%		4.899
355.00 Poles and Fixtures	4.08%	0.40%	4.48%	3.86%		4.249
356.00 Overhead Conductors and Devices	2.66%		2.66%	2.55%		2.55%
358.00 Underground Conductors and Devices	4.36%		4.36%	1.99%		2.09%
359.00 Roads and Trails	2.02%		2.02%	1.93%		1.939
Total Transmission Plant	3.38%	0.15%	3.52%	3.22%	0.14%	3.369
DISTRIBUTION PLANT						
360.RW Rights of Way	2.03%		2.03%	1.95%		1.95%
361.00 Structures and Improvements	2.96%		2.96%	2.90%		2.909
362,00 Station Equipment	4.09%		4.09%	3.84%		3,849
364.00 Poles, Towers and Fixtures	3.76%		4.14%	3.54%		3.889
365.00 Overhead Conductors and Devices	3.76%		4.13%	3.57%		3.92
366.00 Underground Conduit	3.61%		3.79%	3.49%		3.669
367.00 Underground Conductors and Devices	4.40%		4.40%			4.27
368.00 Line Transformers	4.41%		4.63%			4.45
369.OH Services - Overhead	3.77%		3.77%			3.54
369.UG Services - Underground	3.75%		3.75%			3.61
370.00 Meters	2.96%		3.11%			3.01
373.00 Street Lighting and Signal Systems	4.04%		4.04%			3.87
Total Distribution Plant	3.95%	0.22%	4.17%	3,7070) U.Z176	3.97
GENERAL PLANT Depreciable						
390.00 Structures and Improvements	2.65%	•	2.65%	2.60%	, n	2.60
392.C1 Transportation Equipment - Class 1	12.75%		12.75%			11.89
392.C2 Transportation Equipment - Class 2	16.99%		16.99%			15.09
392.C3 Transportation Equipment - Class 3	20.21%		20.21%			18.38
392.C4 Transportation Equipment - Class 4	13.47%		13.47%			11.56
392.C5 Transportation Equipment - Class 5	12.55%		12.55%			11.10
	/ .	•				
396.00 Power Operated Equipment	6.92%		6.92%	6.53%	6	6.53

Statement A

UNS ELECTRIC, INC. (Excluding Black Mountain)
Comparison of Current and Proposed Accrual Rates
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

	Current F	lates (at 12/31/	(2008)	Proposed	Rates (at 12/3	1/2008)
Account Description		Net Salvage	Total	Investment	Net Salvage	Total
Α	В	C	D=B+C	E	F	G=E+F
Amortizable						
391.10 Office Furniture and Equipment	← 21 Y	ear Amortizatio	n →	← 21 Y	ear Amortizatio	nr →
391.20 Computer Equipment - PCs	← 5Y	ear Amortizatio	n →	← 5,Y	ear Amortizatio	n →
393.00 Stores Equipment	← 33 Y	ear Amortizatio	ภ →	← 33 Y	ear Amortizatio	n →
394.00 Tools, Shop and Garage Equipment	← 29 Y	ear Amortizatio	n →	← 29 Y	ear Amortizatio	>n →
395.00 Laboratory Equipment	← 40 Y	ear Amortizatio	n →	← 40 Y	ear Amortizatio	วก →
397.CE Communication Equipment	← 23 Y	ear Amortizatio	n →	← 23 Y	ear Amortizatio	on →
398.00 Miscellaneous Equipment	← 18 Y	ear Amortization	on →	← 18 Y	ear Amortization	<u>n →</u>
Total Amortizable	5.04%		5.04%	5.04%		5.04%
Total General Plant	8.73%		8.73%	8.43%	-0.42%	8.01%
TOTAL UTILITY	4.06%	0.18%	4.24%	3.88%	0.15%	4.03%

UNS ELECTRIC, INC. (Excluding Black Mountain)
Comparison of Current and Proposed Accruals
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

	12/31/08	Current 2	Current 2009 Annualized Accrual	Accrual	Proposed	Proposed 2009 Annualized Accrual	d Accrual	-
Account Description	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	Difference
A	æ	J	٥	E=C+D	t.	o	H=F+G	## ##
INTANGIBLE PLANT Depreciable		000		00000000000000000000000000000000000000	700		£07 764	(\$10.746)
303.WP Misc. Intangible - WAPA Switchboard Total Depreciable	\$3,466,688	\$108,507		\$108,507	\$97,761		\$97,761	(\$10,746)
Amortizable 302.00 Franchises and Consents		7		**************************************	141 400		777	(212)
303.00 Miscellaneous intangible Plant	1,685,000	73.298		73.298	73,298		73,298	(3,2)
303.WC Misc Intangible Plant - PC Software	398,194	79,639		79,639	79,758		79,758	119
Total Amortizable	\$4,207,801	\$294,648		\$294,648	\$294,555		\$294,555	(\$93)
Total Intangible Plant	\$7,674,489	\$403,155		\$403,155	\$392,316		\$392,316	(\$10,839)
	6	757 073		CAO 767	EAD 373		\$40.373	(\$954)
341.00 Structures and Improvements	54,969,407	21.267		21.267	21,352		21.352	85
342.00 Fuel models, moduces and Accessones	13 419 272	339,508		339,508	339,508		339,508	
	6,304,468	146,894		146,894	146,894		146,894	
	2,513,408	59,065		59,065	59,065		59,065	
346 00 Miscellaneous Power Plant Equipment	1,329,274	35,093		35,093	35,093		35,093	
Total Other Production Plant	\$26,383,137	\$642,594		\$642,594	\$642,285		\$642,285	(\$308)
TRANSMISSION PLANT	940	200		000 88	S RIO		96 609	(\$384)
350.RW Rights of Way	\$345,016 427,830	13.391		13,391	12.535		12,535	(856)
	18,912,564	595,746		595,746	571,159		571,159	(24,587)
	521,825	26,248		26,248	25,517		25,517	(731)
	20,666,171	843,180	82,665	925,845	797,714	78,531	876,245	(49,600)
	14,516,855	386,148		386,148	370,180	!	370,180	(15,968)
	27,437	1,196		1,196	546	27	573	(623)
359.00 Roads and Trails	183,860	3,714		3,714	3,548		3,548	(100)
Total Transmission Plant	\$55,602,558	\$1,876,613	\$82,665	\$1,959,278	\$1,787,808	\$78,558	\$1,866,366	(\$92,912)
DISTRIBUTION PLANT	\$133,365	\$2,707		\$2,707	\$2,601		\$2,601	(\$106)
361.00 Structures and Improvements	5,690,805	168,448		168,448	165,033		165,033	(3,415)
362.00 Station Equipment 364.00 Poles, Towers and Fixtures	39,478,232 85,011,451	1,614,660 3,196,431	323,044	1,614,660 3,519,475	1,515,964 3,009,405	289,039	1,515,964 3,298,444	(98,696) (221,031)

UNS ELECTRIC, INC. (Excluding Black Mountain)
Comparison of Current and Proposed Accruals
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

	· · · 12/31/08	Current	Current 2009 Annualized Accrual	Accrual	Proposed	Proposed 2009 Annualized Accrual	d Accrual	
Account Description	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	Difference
A	8	o	O	E=C+D	t.	g	H=F+G	THE
365 on Overhead Conductors and Devices	58.978.060	2,217,575	218,219	2,435,794	2,105,517	206,423	2,311,940	(123,854)
	16,265,133	587,171	29,277	616,448	567,653	27,651	595,304	(21,144)
360.00 Cituding Conductors and Devices	37,799,476	1,663,177	•	1,663,177	1,606,478	7,560	1,614,038	(49,139)
368 00 Line Transformers	61.999,842	2,734,193	136,400	2,870,593	2,610,193	148,800	2,758,993	(111,600)
200.00 Line Hambourners	8.523,830	321.348		321,348	301,744		301,744	(19,604)
269.OF Centions - Overlied	4.877.076	182,890		182,890	176,062		176,062	(6,828)
270 00 Motors	9.135,761	270,419	13,704	284,123	264,937	10,049	274,986	(9,137)
370.00 Meters 372.00 Steed Linkting and Signal Systems	4.107.216	165,932	•	165,932	158,949		158,949	(6,983)
Total Distribution Plant	\$332,000,247	\$13,124,951	\$720,644	\$13,845,595	\$12,484,536	\$689,522	\$13,174,058	(\$671,537)
GENERAL PLANT								
Depreciable	\$2,611,428	\$69,203		\$69,203	267,897		\$67,897	(\$1,306)
202 Of Transportation Equipment - Class 1	147,553	18,813		18,813	18,223	(629)	17,544	(1,269)
302.C1 Transportation Equipment - Class 2	1.260,656	214,185		214,185	205,865	(15,632)	190,233	(23,952)
202.02 Transportation Equipment - Class 3	1.056,586	213,536		213,536	204,132	(9,932)	194,200	(19,336)
202.C3 Transportation Equipment - Class 4	1.834.288	247,079		247,079	217,913	(5,870)	212,043	(35,036)
302.04 Hansportation Equipment - Class 5	5.144.272	645,606		645,606	634,289	(63,275)	571,014	(74,592)
SSECO TIMINGOLIMICAL ENGINEERS COMPANY OF THE COMPA	1 879 460	130.059		130,059	122,729		122,729	(7,330)
Section Fower Operation Equipment Total Depreciable	\$13,934,243	\$1,538,481		\$1,538,481	\$1,471,048	(\$95,388)	\$1,375,660	(\$162,821)
Amortizable	64 574 054	£74 068		\$74 968	\$74.968		\$74,968	
391.10 Office Furniture and Equipment	400,470,140	424,000		134 022	134 089		134,089	29
391.20 Computer Equipment - PCs	448 950	3,504		3,601	3 601		3,601	
393.00 Stores Equipment	7 858 504	91 997		91,997	91.997		91,997	
394,00 Tools, Shop and Galage Equipment	1 430 916	35 773		35.773	35,773		35,773	
395.00 Labolatoly Equipment	2 175,606	94.639		94,639	94,639		94,639	
397.CE Communication Equipment	124.227	6,907		206'9	6,895	-	6,895	(12)
Total Amortizable	\$8,761,266	\$441,907		\$441,907	\$441,962		\$441,962	\$22 \$22
Total General Plant	\$22,695,509	\$1,980,388		\$1,980,388	\$1,913,010	(\$95,388)	\$1,817,622	(\$162,766)
TOTAL UTILITY	\$444,355,940	\$18,027,701	\$803,309	\$18,831,010	\$17,219,955	\$672,692	\$17,892,647	(\$938,363)

UNS ELECTRIC, INC. (Excluding Black Mountain)
Depreciation Reserve Summary
Broad Group Procedure
December 31, 2008

	Plant	Recorded Reserve	serve	Computed Reserve	serve	Redistributed Reserve	Reserve
Account Description	Investment	Amount	Ratio	Amount	Ratio	Amount	Ratio
A	æ	O	D=C/B	ш	F=E/B	O	H=G/B
INTANGIBLE PLANT Depreciable	486 688	8500 254	14 49%	£431 169	12 44%	\$722 638	20.85%
303.VVP Misc. Intangible - VVAFA Switchbusid Total Depreciable	\$3,466,688	\$502,351	14.49%	\$431,169	12.44%	\$722,638	20.85%
Amortizable 302 00 Franchises and Consents		(\$113)					
303.00 Miscellaneous Intangible Plant	2,124,607	965,818	45.46%	1,302,255	61.29%	1,302,255	61.29%
303.WO Misc. Intangible - WAPA Fiber Optic	1,685,000	394,086	23.39%	402,935	23.91%	402,935	23.91%
303.PC Misc.Intangible Plant - PC Software Total Amortizable	396, 194	\$2,125,831	50.52%	\$1,905,544	45.29%	\$1,905,544	45.29%
Total Intangible Plant	\$7,674,489	\$2,628,182	34.25%	\$2,336,713	30.45%	\$2,628,182	34.25%
OTHER PRODUCTION PLANT							
341.00 Structures and Improvements	\$1,969,407	\$322,478	16.37%	\$349,268	17.73%	\$339,030	17.21%
	847,308	173,591	20.49%	177,087	20.90%	171,896	20.29%
	13,419,272	3,848,955	28.68%	3,867,602	28.82%	3,754,230	27.98%
	6,304,468	536,070	8.50%	694,958	11.02%	674,586	10.70%
	2,513,408	682,563	27.16%	651,148	25.91%	632,061	25.15%
346 no Miscellaneous Power Plant Equipment	1,329,274	132,763	6.99%	128,380	6.66 %	124,617	9.37%
Total Other Production Plant	\$26,383,137	\$5,696,420	21.59%	\$5,868,443	22.24%	\$5,696,420	21.59%
TRANSMISSION PLANT		000	707 1 207	000	\600 CY	614 715	AE 470/
350.RW Rights of Way	\$346,016 427 830	457,000	37.74% 36 80%	145,033	34.06%	154 634	36.14%
	427,030 18 012 554	7 219 008	38 17%	6 784,882	35.88%	7.199.854	38.07%
353.00 Station Equipment	521 825	171 132	32.79%	141,415	27.10%	150,064	28.76%
	20.666.171	9,143,150	44.24%	8,415,066	40.72%	8,929,742	43.21%
	14,516,855	5,141,109	35.41%	5,057,978	34.84%	5,367,330	36.97%
Underground Conductors	27,437	2,509	9.14%	1,440	5.25%	1,529	5.57%
	183,860	64,515	35.09%	65,528	35.64%	69,535	37.82%
Total Transmission Plant	\$55,602,558	\$22,029,840	39.62%	\$20,760,126	37.34%	\$22,029,840	39.62%
DISTRIBUTION PLANT	\$133,365	\$39.430	29.57%	\$45,264	33.94%	\$47,397	35.54%
361.00 Structures and Improvements	5,690,805	1,317,861	23.16%	1,324,972	23.28%	1,387,406	24.38%

UNS ELECTRIC, INC. (Excluding Black Mountain)
Depreciation Reserve Summary
Broad Group Procedure
December 31, 2008

	Plant	Recorded Reserve	serve	Computed Reserve	eserve	Redistributed Reserve	Reserve.
Account Description	Investment	Amount	Ratio	Amount	Ratio	Amount	Ratio
A	æ	υ	D=C/B	ш	F=E/B	9	H=0/B
362 00 Station Fourinment	39,478,232	19,358,765	49.04%	18,049,448	45.72%	18,899,960	47.87%
	85,011,451	46,789,344	55.04%	45,847,620	53.93%	48,008,017	56.47%
	58,978,060	29,819,099	50.56%	28,578,409	48.46%	29,925,059	50.74%
Underground Conduit	16,265,133	6,047,350	37.18%	5,696,863	35.03%	5,965,306	36.68%
_	37,799,476	13,688,605	36.21%	12,165,515	32.18%	12,738,769	33.70%
	61,999,842	27,707,134	44.69%	25,759,802	41.55%	26,973,636	43.51%
	8,523,830	4,334,332	50.85%	4,160,892	48.81%	4,356,958	51.12%
369 LiG Services - Underground	4,877,076	1,792,586	36.76%	1,728,652	35.44%	1,810,109	37.11%
370 00 Meters	9,135,761	2,597,445	28.43%	2,456,757	26.89%	2,572,522	28.16%
373.00 Street Lighting and Signal Systems	4,107,216	953,055	23.20%	1,680,673	40.92%	1,759,868	42.85%
	\$332,000,247	\$154,445,006	46.52%	\$147,494,866	44.43%	\$154,445,006	46.52%
GENERAL PLANT							
200 00 Structures and Improvements	\$2,611,428	\$791,938	30.33%	\$742,883	28.45%	\$766,274	29.34%
302 C1 Transportation Folioment - Class 1	147,553	(112,095)	-75.97%	30,809	20.88%	31,779	21.54%
Transportation Equipment	1,260,656	725,367	57.54%	426,743	33.85%	440,180	34.92%
Transportation Equipment	1,056,586	206,593	19.55%	468,135	44.31%	482,876	45.70%
	1,834,288	636,632	34.71%	961,311	52.41%	991,581	54.06%
	5,144,272	1,487,865	28.92%	1,377,379	26.78%	1,420,749	27.62%
	1,879,460	806,510	42.91%	751,784	40.00%	775,456	41.26%
Total Depreciable	\$13,934,243	\$4,542,811	32.60%	\$4,759,044	34.15%	\$4,908,895	35.23%
Amortizable							1
391.10 Office Furniture and Equipment	\$1,574,954	\$916,754	58.21%	\$922,258	58.56%	\$922,258	58.55%
391 20 Computer Equipment - PCs	670,109	685,432	102.29%	282,605	42.17%	282,605	42.17%
393 00 Stores Equipment	118,860	72,313	60.84%	73,180	61.57%	73,180	61.57%
	2,666,594	1,207,347	45.28%	1,223,799	45.89%	1,223,799	45.89%
	1,430,916	399,491	27.92%	404,062	28.24%	404,062	28.24%
397 CF Comminication Equipment	2,175,606	642,499	29.53%	652,804	30.01%	652,804	30.01%
398 On Miscellaneous Fourinment	124,227	82,263	66.22%	81,306	65.45%	81,306	65.45%
Total Amortizable	\$8,761,266	\$4,006,099	45.73%	\$3,640,014	41.55%	\$3,640,014	41.55%
Total General Plant	\$22,695,509	\$8,548,909	37.67%	\$8,399,058	37.01%	\$8,548,909	37.67%
TOTAL UTILITY	\$444,355,940	\$193,348,358	43.51%	\$184,859,206	41.60%	\$193,348,358	43.51%

UNS ELECTRIC, INC. (Excluding Black Mountain)
Average Net Salvage

		Plant Investment		Salvage Rate	Rate		Net Salvage		Average
Account Description	Additions	Retirements	Survivors	Realized	Future	Realized:	Future	Total ·	Rate
A A	63	O	D-B-C	ш	4	ე,3=Đ	H=F-0	H+9=I	J=1/B
INTANGIBLE PLANT Depreciable 203 MD Micc. Internible - WAPA Switchboard	\$3.466.688		\$3,466,688						
Total Depreciable	\$3,466,688		\$3,466,688						
Amortizable									
303.00 Miscellaneous Intangible Plant	4,219,099	2,094,492	2,124,607						
303.WC Misc. Intangible - WAPA Fiber Optic	1,685,000	1,145,223	398,194						
Total Amortizable	\$7,447,516	\$3,239,715	\$4,207,801						
Total Intangible Plant	\$10,914,204	\$3,239,715	\$7,674,489						
OTHER PRODUCTION PLANT									
	\$1,969,407 847 308		\$1,969,407 847,308						
342.00 Fuel Holders, Producers and Accessories	15,442,734	2.023.462	13,419,272	0.5%		10,117		10,117	0.1%
	6,352,068	47,600	6,304,468						
	2,732,746	219,338	2,513,408						
346.00 Miscellaneous Power Plant Equipment	1,338,893	9,619	1,329,274					140 447	
Total Other Production Plant	\$28,683,156	\$2,300,019	\$26,383,137	0.4%		7LL'01\$) i	
TRANSMISSION PLANT			!						
350.RW Rights of Way	\$346,016		\$346,016						
352.00 Structures and Improvements	427,830		050,729						
	18,952,043	39,479	18,912,354						
	521,825	370 007	521,023		10.00%		(2 066 617)	(2 066 617)	%6.6-
355.00 Poles and Fixtures	14.538.514	21.659	14.516.855		2				!
	27.437	<u> </u>	27,437		-5.0%		(1,372)	(1,372)	-5.0%
	183,860		183,860						
Total Transmission Plant	\$55,771,941	\$169,383	\$55,602,558		-3.7%		(\$2,067,989)	(\$2,067,989)	-3.7%
DISTRIBUTION PLANT	6122 265		\$133 365						
361.00 Structures and Improvements	5,714,916	24,111	5,690,805	31.7%		7,643		7,643	0.1%
	39,880,772	402,540	39,478,232	1.8%		7,246		7,246	i
	86,126,933	1,115,482	85,011,451	16.8%	-10.0%	187,401	(8,501,145)	(8,313,744)	-9.7%
	60,166,110	1,188,050	58,978,060	4.7%	-10.0%	(55,838)	(5,897,806)	(5,953,644)	6 50 57 4
	16,373,456	108,323	16,265,133	0.1%	-5.0%	108	(/02,818)	(813,148)	-5.0.%

UNS ELECTRIC, INC. (Excluding Black Mountain)
Average Net Salvage

		Diant Invoctment		Salvage Rate	Rafe		Net Salvage		Average
	Additions	Refirements	Survivors	Realized	Future	Realized	Future	Total	Rate
Account Description	SHOULD	Nemental Property	79.00	<u> </u>	u	GaF*C	13E	H+D=I	B/1=C
∀	6	נו	7950	ш	L) 		:	
267 00 Hademoning Conductors and Devices	38,131,743	332,267	37,799,476	-57.2%		(190,057)		(190,057)	-0.5%
507.50 Dilectrical Collection and Collection	63 641 794	1 641 952	61,999,842	-28.2%	-5.0%	(463,030)	(3,099,992)	(3,563,023)	-5.6%
308.UU Line Transionineis	0 574 450	acc	A 523 830				•		
369,OH Services - Overhead	6,524, L38	670	0,020,000						
369.UG Services - Underground	4,877,076		4,877,076			!			200
370 00 Meters	11,382,119	2,246,358	9,135,761	0.6%	-5.0%	13,478	(456,788)	(443,310)	-3.9%
272.00 Street inhting and Signal Systems	4,177,865	70,649	4,107,216	-2.0%		(1,413)		(1,413)	
Total Distribution Plant	\$339,130,308	\$7,130,061	\$332,000,247	%6 '9-	-5.7%	(\$494,462)	(\$18,768,988)	(\$19,263,450)	-5.7%
GENERAL PLANT									
Depreciable									
390 no. Structures and Improvements	\$2,611,433	\$	\$2,611,428						ì
202 C4 Transportation Engineent - Class 1	540.174	392,621	147,553	1.8%	10.0%	7,067	14,755	21,822	4.0%
Sec. Complete English Community Class 9	1 989 217	728.561	1.260.656	3.7%	10.0%	26,957	126,066	153,022	7.7%
392.CZ Iransportation Equipment - Crass 2	1,500,11	4 579 795	1 056 586	1.9%	10.0%	29.882	105,659	135,540	5.2%
392.C3 transportation Equipment - Class 3	1,6,620,2	27.77.00	00000	2	,00	0	007	407 242	700 6
392 C4 Transportation Equipment - Class 4	5,717,123	3,882,835	1,834,288	0.1%	10.0%	3,883	103,429	216, 101	200
200 Or Transportation Forithment - Class 5	5.144.272		5,144,272		10.0%		514,427	514,427	10.0%
	1 900 656	21.196	1,879,460						
396.00 Power Operated Equipment	1,000,000 1,000,000	C E E E E E E E E E E E E E E E E E E E	E42 034 243	1 00%	6 A%	S67 789	\$944.336	\$1.012.124	4.9%
Total Depreciable	\$20,532,185	C#6'/60'0#	6+2,40E,6+6	9.7.	200		200	! !	
Amortizable									
391 10 Office Furniture and Equipment	\$5,389,368	\$3,814,414	\$1,574,954						
391.30 Computer Equipment - PCs	1,543,448	873,339	670,109						
20.50 Other Equipment	125,241	6,381	118,860						
255.00 Stoles Equipment	2.864.920	198,326	2,666,594						
204:00 Taborator Equipment	1,488,136	57,220	1,430,916						
שמיים בשמחו שוחול הלחום שוחום מחיבה בי	10000	440.072	2 17F RDB						
397.CE Communication Equipment	449 698	25,875	124 227						
398.00 Miscellaneous Equipment	\$13.856,389	\$5,095,123	\$8,761,266						
		200		/02/0	706.7	CC7 780	S044 336	51 012 124	2.9%
Total General Plant	\$34,388,575	\$11,693,055	80c'c80'77¢	0.0%	\$ Y	60 / 100	יייייייייייייייייייייייייייייייייייייי	141010	200
TOTA! LITIE FTY	\$468,888,184	\$24,532,244	\$444,355,940	-1.7%	4.5%	(\$416,556)	(\$19,892,641)	(\$20,309,198)	4.3%

UNS ELECTRIC, INC. (Excluding Black Mountain)
Current and Proposed Parameters
Broad Group Procedure

		ľ		-					1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1		
		3	urrent Pa	Current Parameters					Proposed Palameters	alalleleis		
	P-Life/	Curve	BG	Rem.	Avg	Fut.	P-Life/	Curve	BG	Ŗem.	Avg.	풀
Account Description	AYFR	Shape	ASF	Life	Sal.	Saf	AYFR	Shape	ASL	Life	Sal.	Sal.
¥	m	U	0	ш	Ľ.	O	I	-	7	¥	-	Σ
INTANGIBLE PLANT												
303.WP Misc. Intangible - WAPA Switchboard	32.00	2	32.00	30.16			32.00	F3	32.00	28.02		
Total Depreciable									32.00	20.02		
Amortizable	i i	Ç	9						25,00			
302.00 Franchises and Consents	25.00	o c	15.00				15.00	SO	15.00	5.81		
303.00 Miscellaticodos manginos 7 mm. 303.WO Misc. Intangible - WAPA Fiber Optic	23.00	S	23.00				23.00	SQ	23.00	17.50		
303.PC Misc.Intangible Plant - PC Software	5.00	တ္တ	2.00	j			2.00	တ္တ	2.00	2.48		
Total Amortizable									14.29	70.7		
Total Intangible Plant									19.05	13.25		
OTHER PRODUCTION PLANT												
341.00 Structures and Improvements	49.00	S 6	49.00	29.50			49.00	88	49.00	40.31		
	40.00	S4	40.00	32.63			40.00	S5	40.00	31.64		
	40.00	R 3	40.00	26.17			40.00	2	40.00	28.50	0.1	
	43.00	SO	43.00	36.15			43.00	SO	43.00	38.26		
	43.00	S6	43.00	29.39			43.00	တွ	43.00	31.86		
346.00 Miscellaneous Power Plant Equipment	38.00	몺	38.00	33.34			38.00	2	38.00	34.33		
Total Other Production Plant									41.42	32.23		
TRANSMISSION PLANT		(Č	200			2	Ç	00	28 60		
350.RW Rights of Way	20.00	ָ מַ	20.00) (20.00	27.75		
	33.00	£ 1	33.00	12.75			32.00	2 2	32.00	20.52		
	25.00		20.00	15,02			20.00	<u> </u>	20.00	14.58	٠	
	25.00	3 %	25.00	12.68	6.6	-10.0	25.00	လ လ	25.00	15.76	9.9	-10.0
305.00 Poles and rixidies	38.00	3 =	38.00	23.85	;	! !	38.00	ដ	38.00	24.76		
250.00 Overified Collaborate and Devices	22.00	S	22.00	ı			50.00	%	50.00	47.50	-5.0	-5.0
250.00 Olldelgluding Colldectors and Economics	20.00	S	50.00	35.18			50.00	SQ	50.00	32.18		
									30.06	19.25	-3.7	-3.7
DISTRIBUTION PLANT	50.00	S	50.00	27.71			50.00	S	50.00	33.03		
361.00 Structures and Improvements	34.00	R 4	34.00	25.54			34.00	R 4	34.00	26.11	0.1	

UNS ELECTRIC, INC. (Excluding Black Mountain)
Current and Proposed Parameters
Broad Group Procedure

		O	Current Parameters	rameters					Proposed Parameters	arameters		
	P-Life/	Curve	BG	Rem.	Avg.	Fut.	P-Life/	Curve	98	Rem.	Avg.	Fut.
Account Description	AYFR	Shape	ASL	Life	Sal.	Sal.	AYFR	Shape	ASL	Life	Sal.	Sal.
A	æ	دا	۵	w	L	g	I	-	ŋ	¥		≨
Continue Continuent	25 00	S4	25.00	11.54			25.00	S4	25.00	13.57		
	27.00	S4	27.00	14.83	6.9 6.9	-10.0	27.00	S4	27.00	13.80	-9.7	-10.0
564.00 Toles, Towers and Takeres	27 00	83	27.00	15.16	-9.8 8.6-	-10.0	27.00	જ	27.00	15.12	- 0.9	-10.0
	28.00	82	26.00	18.66	-5.0	-5.0	28.00	S 2	28.00	18.66	-5.0	-5.0
	23 00	83	23.00	14.20			23.00	SS	23.00	15.52	-O.5	
367.00 Underground Collaborus and Devices	23.00	8 8	23.00	13.46	-5.0	-5.0	23.00	S4	23.00	13.82	.5.6	-5.0
	27.00	. E	27.00	14.43			27.00	R3	27.00	13.82		
SOUTH SEIVICES - OVERHEAD	27.00	22	27.00	16.26			27.00	R3	27.00	17.43		
220 00 Matom	34.00	8	34.00	24.14	4.8	-5.0	34.00	83	34.00	25.56	9.0 -3	5.0
272.00 Meters 272.00 Stroot Linkfing and Signal Systems	25.00	S	25.00	16.64			25.00	S4	25.00	14.77		
Total Distribution Plant					! 				25.67	14.91	-5.7	-5.7
GENERAL PLANT												
Depreciable	00 00	6	38.00	29.03			38.00	K 2	38.00	27.19		
	30.00	<u>y</u> !					0	4	OO B	5.76	40	10.0
	8.00	1.5	9.00	3.6			0.00		900	2 5	, v	9 6
	6.00	2	9.00	3.02			9.00	נ	0.00	5.05 5.15 5.15	- (2 0
Transportation Foliament - Class	5.00	SS	5.00	3.28			5.00	SS	2.00	2.41	5.2	0.01
Transportation Equipment - Class	8.00	S4	8.00	1.63			8.00	SZ SZ	8,00	ы 1	(C)	10.0
200 Of Tanapatation Equipment Class 5	00.8	S.	8.00	6.58			8.00	S4	8.00	5.62	10.0	10.0
	15.00	. 55	15.00	5.16			15.00	SS	15,00	9.00		
395.00 Fower Operated Equipment	3	3							9.25	5.78	4.9	6.8
Amortizable	21.00	C,	21.00				21.00	g	21.00	8.70		
391.10 Office ruffliche allo Equipment	200	(C	5.00				5.00	တ္တ	5.00	2.89		
	33.00	S	33.00				33.00	SQ	33.00	12.68		
393.00 Stores Equipment	29.00	S	29.00				29.00	SQ	29.00	15.69		
594,00 totals, allog and Calago Esperant	40.00	S	40.00				40.00	g	40.00	28.70		
392.00 Laboratory Equipment	23.00	SS	23.00				23.00	S	23.00	16.10		
398.00 Miscellaneous Equipment	18.00	SQ	18.00				18.00	SO	19.83	11.59		
Total Amortizable									4 4	7 40	7	4
Total General Plant									3	<u>.</u>	ŗ	ř
TOTAL UTILITY									25.01	15.09	4.3	4.5

Statements A through E

Statement A

UNS ELECTRIC, INC. (Including Black Mountain)
Comparison of Current and Proposed Accrual Rates
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

Account Description	Current Rate		2008) Total		Rates (at 12/31/ Net Salvage	/2008) Total
Account Description	B B	C	D=B+C	E	F	G=E+F
NTANGIBLE PLANT	_	_				
Depreciable						
303.WP Misc. Intengible - WAPA Switchboard	3.13%		3.13%	2.82%		2.82%
Total Depreciable	3.13%		3.13%	2.82%		2.82%
Amortizable						
302.00 Franchises and Consents	← 25 Vear	Amortizatio	п →		•	
303,00 Miscellaneous Intangible Plant		Amortizatio		4_ 15 ¥	ear Amortizatio	n
803.WC Misc. Intangible - WAPA Fiber Optic		Amortizatio			ear Amortization	
303.PC Misc. Intangible Plant - PC Software		Amortizatio			ear Amortization	
Total Amortizable	7.00%	- FINOT ILEGIO	7.00%	7.00%	od / interded	7.00%
Total Intangible Plant	5.25%		5.25%	5.11%		5.11%
•	J.2J /a		5.2070	0.1170		0.1170
OTHER PRODUCTION PLANT	2.350/		2.35%	2.36%		2.36%
341.00 Structures and Improvements	2.35%		2.53%	2.55%		2.55%
342.00 Fuel Holders, Producers and Accessories	2.53%			2.53%		2.53%
343.00 Prime Movers	2.53%		2.53%			
344.00 Generators	2.54%		2.54%	2.58%		2.58%
345.00 Accessory Electric Equipment	2.52%		2.52%	2.55%		2.55%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	2.62%		2.62%
353.00 Station Equipment	3.13%		3.13%	2.62%		2.62%
Total Other Production Plant	2.55%		2.55%	2.56%		2.56%
FRANSMISSION PLANT						
350.RW Rights of Way	2.02%		2.02%	1.91%		1.91%
352.00 Structures and Improvements	3.13%		3.13%	2.93%		2.93%
353.00 Station Equipment	3.15%		3.15%	3.02%		3.02%
354.00 Towers and Fixtures	5.03%		5.03%	4.89%		4.89%
355.00 Poles and Fixtures	4.08%	0.40%	4.48%	3.86%	0.38%	4.24%
356.00 Overhead Conductors and Devices	2.66%		2.66%	2.55%		2.55%
358.00 Underground Conductors and Devices	4.36%		4.36%	1.99%		2.09%
359.00 Roads and Trails	2.02%		2.02%	1.93%		1.93%
Total Transmission Plant	3.38%	0.15%	3.52%	3.22%		3.369
DISTRIBUTION PLANT						
360,RW Rights of Way	2.03%		2.03%	1.95%		1.95%
361.00 Structures and Improvements	2.96%		2.96%	2.90%		2.90%
• • • • • • • • • • • • • • • • • • •	4.09%		4.09%	3.84%		3.849
362.00 Station Equipment	3.76%	0.38%	4.14%	3.54%		3.889
364.00 Poles, Towers and Fixtures				3.57%		3.929
365.00 Overhead Conductors and Devices	3.76%	0.37%	4.13%			3.669
366.00 Underground Conduit	3.61%	0.18%	3.79%	3.49%	_	
367.00 Underground Conductors and Devices	4.40%		4.40%	4.25%		4.279
368.00 Line Transformers	4.41%	0.22%	4.63%	4.21%		4.459
369.OH Services - Overhead	3.77%		3.77%	3.54%		3.549
369.UG Services - Underground	3.75%		3.75%	3.61%		3.619
370.00 Meters	2.96%	0.15%	3.11%	2.90%		3.019
373.00 Street Lighting and Signal Systems	4.04%		4.04%		<u> </u>	3.87
Total Distribution Plant	3.95%	0.22%	4.17%	3.76%	0.21%	3.97
GENERAL PLANT Depreciable						
390.00 Structures and Improvements	2.65%		2.65%	2.60%	O	2.60
392.C1 Transportation Equipment - Class 1	12.75%		12.75%		6 -0.46%	11.899
392.C2 Transportation Equipment - Class 2	16.99%		16.99%			15.09
392.C3 Transportation Equipment - Class 3	20.21%		20.21%			18.38
392.C4 Transportation Equipment - Class 4	13.47%		13.47%			11.56
392.C5 Transportation Equipment - Class 5	12.55%		12.55%			11.10
396.00 Power Operated Equipment	6.92%		6.92%			6.53
Total Depreciable	11,04%		11.04%			9.87
toral nebiecianie	11,0470		11.0~70	10.00,7		3E 19

UNS ELECTRIC, INC. (Including Black Mountain)
Comparison of Current and Proposed Accrual Rates
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

	Current F	Rates (at 12/31/	2008)	Proposed	Rates (at 12/31	/2008)
Account Description	Investment	Net Salvage	Total	Investment	Net Salvage	Total
A	В	С	D=B+C	E	F	G=E+F
Amortizable						
391.10 Office Furniture and Equipment		ear Amortizatio			ear Amortizatio	
391.20 Computer Equipment - PCs		ear Amortizatio		7 '	ear Amortizatio	
393.00 Stores Equipment		ear Amortizatio			ear Amortizatio	
394.00 Tools, Shop and Garage Equipment		ear Amortizatio			ear Amortizatio	
395.00 Laboratory Equipment	, , , ,	ear Amortizatio	• •		ear Amortizatio	
397.CE Communication Equipment		ear Amortizatio	• •	/	ear Amortizatio	
398.00 Miscellaneous Equipment		ear Amortizatio			ear Amortization	<u>5.04%</u>
Total Amortizable	5.04%		5.04%	5.04%		
Total General Plant	8.73%		8.73%	8.43%	-0.42%	8.01%
TOTAL UTILITY	3.88%	0.16%	4.04%	3.72%	0.13%	3.85%
OTHER PRODUCTION PLANT						
Nogales						
341.00 Structures and Improvements	2.07%		2.07%	2.05%		2.05%
342.00 Fuel Holders, Producers and Accessories	2.51%		2.51%	2.52%		2.52%
343.00 Prime Movers	2.53%		2.53%	2.53%		2.53%
344.00 Generators	2.33%		2.33%	2.33%		2.33%
345.00 Accessory Electric Equipment	2.35%		2.35%	2.35%		2.35%
346.00 Miscellaneous Power Plant Equipment	2.64%		2.64%	2.64%		2.64%
353.00 Station Equipment			0.140			0.400/
Total Nogales	2.44%		2.44%	2.43%		2.43%
Black Mountain						
341.00 Structures and Improvements	2.57%		2.57%	2.62%		2.62%
342.00 Fuel Holders, Producers and Accessories	2.57%		2.57%	2.62%		2.62%
343.00 Prime Movers						
344.00 Generators	2.57%		2.57%			2.62%
345.00 Accessory Electric Equipment	2.57%		2.57%	2.62%		2.62%
346.00 Miscellaneous Power Plant Equipment	2.57%		2.57%	2.62%		2.62%
353.00 Station Equipment	3.13%		3.13%	2.62%		2.62%
Total Black Mountain	2.60%		2.60%	2.62%		2.62%

UNS ELECTRIC, INC. (Including Black Mountain)
Comparison of Current and Proposed Accruals
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

	12/31/08	Current 2	Current 2009 Annualized Accrual	Accrual	Proposed 2	Proposed 2009 Annualized Accrual	d Accrual	
Account Description	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	.Difference
A	В	O	0	E=C+D	is.	Ð	H=F+G	=H-E
INTANGIBLE PLANT Depreciable				,				i i
303.WP Misc. Intangible - WAPA Switchboard	\$3,466,688	\$108,507		\$108,507	\$97,761		597,761	(\$10,746)
Total Depreciable	\$3,466,688	\$108,507		\$108,507	297,761		10/,764	(\$10,746)
Amortizable								
302.00 Franchises and Consents	2 124 607	141,711		141.711	141,499		141,499	(212)
303.00 Wiscensificates interpretation	1 685 000	73.298		73,298	73,298		73,298	
303.VVC Misc. Illiangine - VVATA Liber Opina 202 DO Misc. Internible Dient DO Software	398 194	79.639		79,639	79,758		79,758	119
Total Amortizable	\$4,207,801	\$294,648		\$294,648	\$294,555		\$294,555	(\$83)
Total Intangible Plant	\$7,674,489	\$403,155		\$403,155	\$392,316		\$392,316	(\$10,839)
OTHER PRODUCTION PLANT				4000	210 1016		6104 052	CB 21
341.00 Structures and Improvements	\$4,399,915	\$103,231		\$103,231	\$104,05Z		7CD'+01+	1700
342 On Firel Holders Producers and Accessories	1,168,031	29,510		29,510	29,755		29,755	245
343 On Drime Movers	13,419,272	339,508		339,508	339,508		339,508	
344 00 Generators	44,807,494	1,136,422		1,136,422	1,155,673		1,155,673	19,251
345.00 Accessor Flectric Equipment	10.401.458	261,788		261,788	265,732		265,732	3,944
246.00 Adicosling Dower Dient Foundent	10,682,020	275,459		275,459	280,135		280,135	4,676
340,00 Miscellalicous Fower Flam Equipment	3,558,978	111,396		111,396	93,245		93,245	(18,151)
Total Other Production Plant	\$88,437,168	\$2,257,314		\$2,257,314	\$2,268,100		\$2,268,100	\$10,786
TRANSMISSION PLANT	\$346.016	066 9\$		86.990	86,609		86,609	(\$381)
350.KVV Kignis or vvay	427 830	13 391		13,391	12,535		12,535	(826)
352.00 Structures and Improvements	18 912 564	595,746		595,746	571,159		571,159	(24,587)
SSS.UO Station Equipment	521 825	26.248		26.248	25,517		25,517	(731)
354.00 Towers and Pixtures	20,666,171	843.180	82,665	925,845	797,714	78,531	876,245	(49,600)
500,00 Fuses and Taxines	14.516.855	386,148	•	386,148	370,180		370,180	(15,968)
act on Transmind Conductors and Devices	27 437	1,196		1,196	546	27	573	(623)
350.00 Unidelylouid Contactors and Contactors 250.00 Boads and Trails	183,860	3,714		3,714	3,548		3,548	(166)
Total Transmission Plant	\$55,602,558	\$1,876,613	\$82,665	\$1,959,278	\$1,787,808	\$78,558	\$1,866,366	(\$92,912)

UNS ELECTRIC, INC. (Including Black Mountain)
Comparison of Current and Proposed Accruals
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

	12/31/08	Current 2	Current 2009 Annualized Accrual	d Accrual	Proposed	Proposed 2009 Annualized Accrual	ed Accrual	
Account Description	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	Difference
₩	6	O	0	E=C+D	1	o	H=F+G	카=
TAN IN NOITH INTERNATION								
360 DM Diable of Way	\$133,365	\$2,707		\$2,707	\$2,601		\$2,601	(\$106)
Sec. NY rights of visy	5 690 805	168,448		168,448	165,033		165,033	(3,415)
	30 478 232	1 514 660		1.614,660	1.515.964		1,515,964	(98'86)
	85,011,451	3.196.431	323.044	3.519.475	3,009,405	289,039	3,298,444	(221,031)
204-UO FUIGS, TOWERS BILD I MICHOS	58 978 060	2 217 575	218.219	2.435.794	2,105,517	206,423	2,311,940	(123,854)
	16 265 133	587 171	29.277	616 448	567,653	27,651	595,304	(21,144)
355.00 Underground Conduit	37 700 476	1 663 177		1 663 177	1 606 478	7.560	1.614.038	(49, 139)
367.00 Underground Conductors and Devices	51,135,15 61,000 RA	2 734 193	136 400	2 870 593	2,610,193	148.800	2.758.993	(111,600)
368.00 Line Transformers	240,656,10	224.24	201	200,000,000	301 744	1	301 744	(19,604)
369.OH Services - Overhead	9,523,830	321,340		182 800	176 062		176.062	(6,828)
369.UG Services - Underground	4,077,070	060,201		102,000	100,000	70.04	200 P.C.	(0.197)
370.00 Meters	9,135,761	270,419	13,704	284,123	264,937 158 949	10,049	158 949	(9,137) (6,983)
373.00 Street Lignting and Signal Systems Total Distribution Plant	\$332,000,247	\$13,124,951	\$720,644	\$13,845,595	\$12,484,536	\$689,522	\$13,174,058	(\$671,537)
GENERAL PLANT								
Depreciable								
300 00 Structures and Improvements	\$2.611.428	\$69,203		\$69,203	\$67,897		\$67,897	(\$1,306)
200.00 Gauchies and high communication of Transport Class 1	147,553	18,813		18,813	18,223	(679)	17,544	(1,269)
SSECT Transportation Equipment Class (1 260 656	214 185		214 185	205,865	(15.632)	190,233	(23,952)
392.C2 Transportation Equipment - Class 2	000,002,	201,101		243 535	204 132	(0,00)	194 200	(19.336)
392.C3 Transportation Equipment - Class 3	1,000,000	000'017		12,000	201,102	(300,0)	240,040	(35,036)
392 C4 Transportation Equipment - Class 4	1,834,288	247,079		247,079	514,113	(n/g'c)	212,043	(32,030)
302 CS Transportation Fortingment - Class 5	5,144,272	645,606		645,606	634,289	(63,275)	571,014	(74,592)
305.00 maker Operated Equipment	1,879,460	130,059		130,059	122,729		122,729	(7,330)
Total Depreciable	\$13,934,243	\$1,538,481		\$1,538,481	\$1,471,048	(\$92'388)	\$1,375,660	(\$162,821)
Amortizable		1		11	917		050 723	
391 10 Office Furniture and Equipment	\$1,574,954	\$74,968		\$74,958	808,474		4/4/200	!
301 20 Computer Fallinment - PCs	670,109	134,022		134,022	134,089		134,089	/9
20 Chart Equipment	118.860	3,601		3,601	3,601		3,601	
250.00 Stotes Equipment	2,666,594	91,997		91,997	91,997		91,997	
204.00 100s, Olop and Carago Equipment	1,430,916	35,773		35,773	35,773		35,773	
200,00 Educatory Equipment	2 175,606	94,639		94,639	94,639		94,639	
	124 227	6.907		6,907	6,895		6,895	(12)
Jao. Do Miscenaricous Equipment	\$8,761,266	\$441,907		\$441,907	\$441,962		\$441,962	\$52
Total General Plant	\$22,695,509	\$1,980,388		\$1,980,388	\$1,913,010	(\$95,388)	\$1,817,622	(\$162,766)
VI III I I I I I I I I I I I I I I I I	SEN6 409 971	\$19,642,421	\$803,309	\$20,445,730	\$18,845,770	\$672,692	\$19,518,462	(\$927,268)
IOIALUILII	0,001,000	1				•		

UNS ELECTRIC, INC. (Including Black Mountain)
Comparison of Current and Proposed Accruals
Current: BG Procedure / RL Technique
Proposed: BG Procedure / RL Technique

	12/31/08	Current 2	Current 2009 Annualized Accrual	Accrual	Proposed	Proposed 2009 Annualized Accrual	Accrual	
Account Description	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	Difference
A	8	υ	a	E=C+D	ıL	ŋ	H=F+G	3- H=I
OTHER PRODUCTION PLANT								
Nogales		!		0	0.40		640 373	(8004)
341.00 Structures and improvements	\$1,969,407	\$40,767		440,767	かんがつする		440,070	(1000)
342 On Fire Holders Producers and Accessories	847,308	21,267		21,267	21,352		21,352	82
242 Of Dring Movers	13,419,272	339,508		339,508	339,508		339,508	
040.00 rining movers	6 304,468	146.894		146,894	146,894		146,894	
24E OO Accessory Floring Foreignment	2,513,408	59.065		59,065	59,065		59,065	
346.00 Miscellaneous Power Plant Equipment	1,329,274	35,093		35,093	35,093		35,093	
353 00 Station Equipment								
Total Nogales	\$26,383,137	\$642,594		\$642,594	\$642,285		\$642,285	(\$306)
Black Mountain	\$2,430,508	\$62,464		\$62,464	\$63,679		\$63,679	\$1,215
342.00 Fuel Holders, Producers and Accessories	320,723	8,243		8,243	8,403		8,403	160
343.00 Prime Movers	000	903 000		965 538	1 008 779		1.008.779	19.251
344.00 Generators	36,303,020	200,000			1000			7700
345 NO Accessory Flectric Equipment	7,888,050	202,723		202,723	206,667		200,007	440,0
246 00 Miscellanders Dower Plant Equipment	9.352.746	240,366		240,366	245,042		245,042	4,676
assa of Station Foreignment	3.558.978	111,396		111,396	93,245		93,245	(18,151)
Total Black Mountain	\$62,054,031	\$1,614,720		\$1,614,720	\$1,625,815		\$1,625,815	\$11,095

UNS ELECTRIC, INC. (Including Black Mountain)
Depreciation Reserve Summary
Broad Group Procedure
December 31, 2008

	Plant	Recorded Reserve	eserve	Computed Reserve	serve .	Redistributed Reserve	Reserve.
Account Description	Investment	Amount	Ratio	Amount	Ratio	Amount	Ratio
A	83	o	D=C/B	m	F=E/B	ŋ	H=G/B
INTANGIBLE PLANT Depreciable 303 WP Mise Intancible - WAPA Switchboard	\$3,466,688	\$502,351	14.49%	\$431,169	12.44%	\$722,638	20.85%
Total Depreciable	\$3,466,688	\$502,351	14.49%	\$431,169	12.44%	\$722,638	20.85%
Amortizable 302 00 Franchises and Consents		(\$113)					
303.00 Miscellaneous Intangible Plant	2,124,607	965,818	45.46%	1,302,255	61.29%	1,302,255	61.29%
303,WC Misc. Intangible - WAPA Fiber Optic	1,685,000	394,086	23.39%	402,935	23.91%	402,935	23.91%
303 PC Misc Intangible Plant - PC Software	398,194	766,040	192.38%	200,354	50.32%	200,354	50.32%
Total Amortizable	\$4,207,801	\$2,125,831	50.52%	\$1,905,544	45.29%	\$1,905,544	45.29%
Total Intangible Plant	\$7,674,489	\$2,628,182	34.25%	\$2,336,713	30.45%	\$2,628,182	34.25%
OTHER PRODUCTION PLANT					1	1	,
341.00 Structures and Improvements	\$4,399,915	\$361,518	8.22%	\$378,051	8.59%	\$378,558	8.60%
342 00 Firel Holders, Producers and Accessories	1,168,031	178,743	15.30%	180,885	15.49%	177,112	15.16%
Prime Movers	13,419,272	3,848,955	28.68%	3,867,602	28.82%	3,754,230	27.98%
-	44,807,494	1,154,525	2.58%	1,150,915	2.57%	1,300,770	2.90%
	10,401,458	809,265	7.78%	744,559	7.16%	760,346	7.31%
346 00 Miscellaneous Power Plant Equipment	10,682,020	282,991	2.65%	239,136	2.24%	276,723	2.59%
	3,558,978	69,623	1.96%	42,146	1.18%	57,880	1.63%
Total Other Production Plant	\$88,437,168	\$6,705,619	7.58%	\$6,603,294	7.47%	\$6,705,619	7.58%
TRANSMISSION PLANT			!	1		1	i i
350.RW Rights of Way	\$346,016	\$130,587	37.74%	\$148,095	42.80%	\$157,153	45.42%
352 00 Structures and Improvements	427,830	157,831	36.89%	145,721	34.06%	154,634	35.14%
353 00 Station Equipment	18,912,564	7,219,008	38.17%	6,784,882	35.88%	7,199,854	38.07%
	521,825	171,132	32.79%	141,415	27.10%	150,064	28.76%
	20,666,171	9,143,150	44.24%	8,415,066	40.72%	8,929,742	43.21%
	14,516,855	5,141,109	35.41%	5,057,978	34.84%	5,367,330	36.97%
	27,437	2,509	9.14%	1,440	5.25%	1,529	5.57%
Roads and Trails	183,860	64,515	35.09%	65,528	35.64%	69,535	37.82%
Total Transmission Plant	\$55,602,558	\$22,029,840	39.62%	\$20,760,126	37.34%	\$22,029,840	39.62%

UNS ELECTRIC, INC. (Including Black Mountain)
Depreciation Reserve Summary
Broad Group Procedure
December 31, 2008

	Plant	Recorded Reserve	serve	Computed Reserve	eserve	Redistributed Reserve	Reserve
Account Description	Investment	Amount	Ratio	Amount	Ratio	Amount	Ratio
Ą	E)	C	D=C/B	ш	F=E/B	9	H=G/B
DISTRIBUTION PLANT							;
360 RW Rinhts of Wav	\$133,365	\$39,430	29.57%	\$45,264	33.94%	\$47,397	35.54%
364 00 Structures and improvements	5,690,805	1,317,861	23.16%	1,324,972	23.28%	1,387,406	24.38%
362 On Station Equipment	39,478,232	19,358,765	49.04%	18,049,448	45.72%	18,899,960	47.87%
364 On Poles Towers and Fixtures	85.011,451	46,789,344	55.04%	45,847,620	53.93%	48,008,017	56.47%
	58,978,060	29,819,099	50.56%	28,578,409	48.46%	29,925,059	50.74%
366 00 Underground Conduit	16,265,133	6,047,350	37.18%	5,696,863	35.03%	5,965,306	36.68%
367 00 Underground Conductors and Devices	37,799,476	13,688,605	36.21%	12,165,515	32.18%	12,738,769	33.70%
	61,999,842	27,707,134	44.69%	25,759,802	41.55%	26,973,636	43.51%
380 OH Services - Overhead	8,523,830	4,334,332	50.85%	4,160,892	48.81%	4,356,958	51.12%
360 LG Sevices - Underground	4,877,076	1,792,586	36.76%	1,728,652	35.44%	1,810,109	37.11%
370 On Meters	9,135,761	2,597,445	28.43%	2,456,757	26.89%	2,572,522	28.16%
373 00 Street Linhting and Signal Systems	4,107,216	953,055	23.20%	1,680,673	40.92%	1,759,868	42.85%
Total Distribution Plant	\$332,000,247	\$154,445,006	46.52%	\$147,494,866	44.43%	\$154,445,006	46.52%
GENERAL PLANT							
Depreciable					2	100000	707.0
390 00 Structures and Improvements	\$2,611,428	\$791,938	30.33%	\$742,883	28.45%	4/200/4	28.54%
302 C1 Transportation Equipment - Class 1	147,553	(112,095)	-75.97%	30,809	20.88%	31,779	21.54%
302 C2 Transportation Equipment - Class 2	1,260,656	725,367	57.54%	426,743	33.85%	440,180	34.92%
302 C3 Transportation Equipment - Class 3	1,056,586	206,593	19.55%	468,135	44.31%	482,876	45.70%
392 C4 Transportation Equipment - Class 4	1,834,288	636,632	34.71%	961,311	52.41%	991,581	54.06%
302 CF Transportation Equipment - Class 5	5,144,272	1,487,865	28.92%	1,377,379	26.78%	1,420,749	27.62%
396 On Dower Operated Folloment	1,879,460	806,510	42.91%	751,784	40.00%	775,456	41.26%
Total Depreciable	\$13,934,243	\$4,542,811	32.60%	\$4,759,044	34.15%	\$4,908,895	35.23%

UNS ELECTRIC, INC. (Including Black Mountain)
Depreciation Reserve Summary
Broad Group Procedure
December 31, 2008

	Plant	Recorded Reserve	. eyuda	Computed Reserve	PSPIVE.	Redistributed Reserve	Reserve
Account Description	Investment	Amount	Ratio	Amount	Ratio	Amount	Ratio
¥	æ	5	D=C/B	Ш	F=E/B	9	H=G/B
Amortizable							
391.10 Office Furniture and Equipment	\$1,574,954	\$916,754	58.21%	\$922,258	58.56%	\$922,258	58.56%
391.20 Computer Equipment - PCs	670,109	685,432	102.29%	282,605	42.17%	282,605	42.17%
393.00 Stores Equipment	118,860	72,313	60.84%	73,180	61.57%	73,180	61.57%
394 00 Tools. Shop and Garage Equipment	2,666,594	1,207,347	45.28%	1,223,799	45.89%	1,223,799	45.89%
395 00 Laboratory Equipment	1,430,916	399,491	27.92%	404,062	28.24%	404,062	28.24%
397.CE Communication Equipment	2,175,606	642,499	29.53%	652,804	30.01%	652,804	30.01%
398.00 Miscellaneous Equipment	124,227	82,263	66.22%	81,306	65.45%	81,306	65.45%
Total Amortizable	\$8,761,266	\$4,006,099	45.73%	\$3,640,014	41.55%	\$3,640,014	41.55%
Total General Plant	\$22,695,509	\$8,548,909	37.67%	\$8,399,058	37.01%	\$8,548,909	37.67%
TOTAL UTILITY	\$506,409,971	\$194,357,557	38.38%	\$185,594,056	36.65%	\$194,357,557	38.38%
OTHER PRODUCTION PLANT							
Nogales 341.00 Structures and Improvements	\$1,969,407	\$322.478	16.37%	\$349,268	17.73%	\$339,030	17.21%
	847,308	173,591	20.49%	177,087	20.90%	171,896	20.29%
	13,419,272	3,848,955	28.68%	3,867,602	28.82%	3,754,230	27.98%
	6,304,468	536,070	8.50%	694,958	11.02%	674,586	10.70%
	2,513,408	682,563	27.16%	651,148	25.91%	632,061	25.15%
	1,329,274	132,763	86.6	128,380	9.66%	124,617	9.37%
Total Nogales	\$26,383,137	\$5,696,420	21.59%	\$5,868,443	22.24%	\$5,696,420	21.59%
Black Mountain	•			!			
341.00 Structures and improvements	\$2,430,508	\$39,040	1.61%	\$28,782	1.18%	\$39,528 -	1.63%
342.00 Fuel Holders, Producers and Accessories	320,723	5,152	1.61%	3,798	1.18%	5,216	1.63%
	38,503,026	618,455	1.61%	455,957	1.18%	626,184	1.63%
	7,888,050	126,702	1.61%	93,411	1.18%	128,285	1.63%
	9,352,746	150,228	1.61%	110,756	1.18%	152,106	1.63%
353.00 Station Equipment	3,558,978	69,623	1.96%	42,146	1.18%	57,880	1.63%
Total Black Mountain	\$62,054,031	\$1,009,199	1.63%	\$734,850	1.18%	\$1,009,199	1.63%

UNS ELECTRIC, INC. (Including Black Mountain)
Average Net Salvage

		Plant Investment		Salvage Rate	e Rate		Net Salvage		Average
Account Description	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total .	Rate
V	8	3	D=B-C	ψ	_	0=E_C	Y=F*D	H+9=1	EM=
INTANGIBLE PLANT									
303 WP Misc. Infangible - WAPA Switchboard	\$3,466,688		\$3,466,688						
Total Depreciable	\$3,466,688		\$3,466,688						
Amortizable									
303.00 Miscellaneous Intangible Plant	4,219,099	2,094,492	2,124,607						
303.WC Misc. Intangible - WAPA Fiber Optic	1,685,000	4 4 4 6 9 9 9	1,685,000						
303.PC Misc.intangible Plant - PC Software Total Amortizable	\$7,447,516	\$3,239,715	\$4,207,801						
Total Intangible Plant	\$10,914,204	\$3,239,715	\$7,674,489						
OTHER PRODUCTION PLANT			1						
	\$4,399,915		\$4,399,915						
	1,168,031	000	1,166,031	702		777		40 447	0 1%
343.00 Prime Movers	15,442,734	2,023,462	13,419,272	0.0%		10,11			9
344.00 Generators	44,655,094	47,600	484,700,44						
345.00 Accessory Electric Equipment	10,620,796	219,338	10,401,458						
346.00 Miscellaneous Power Plant Equipment	10,691,639 3 558 978	9,619	10,682,020 3,558,978						
Total Other Production Plant	\$90,737,187	\$2,300,019	\$88,437,168	0.4%		\$10,117		\$10,117	
TRANSMISSION PLANT									
350,RW Rights of Way	\$346,016		\$346,016						
352,00 Structures and Improvements	427,830	;	USB, 124						
353.00 Station Equipment	18,952,043	39,479	18,912,564						
354.00 Towers and Fixtures	521,825		521,825				1	!	1
	20,774,416	108,245	20,666,171		-10.0%		(2,066,617)	(2,066,617)	%6.6- %6.6-
	14,538,514	21,659	14,516,855					;	į
358.00 Underground Conductors and Devices	27,437		27,437		-5.0%		(1,372)	(1,372)	-5.0%
Total Transmission Plant	\$55,771,941	\$169,383	\$55,602,558		-3.7%		(\$2,067,989)	(\$2,067,989)	-3.7%

UNS ELECTRIC, INC. (Including Black Mountain)
Average Net Salvage

		Plant Investmen		Salvade Rate	Rate		Net Salvade		Average
Account Description	Additions	Refirements	Survivors	Realized	Future	Realized	Future	Total	Rate,
A A	9	U	D=B-C	ш		G=E+C	Q.≠=H	H+9=1	別中
DISTRIBILLION PLANT									
360 RW Rinhts of Way	\$133,365		\$133,365						
361.00 Structures and Improvements	5,714,916	24,111	5,690,805	31.7%		7,643		7,643	0.1%
369 00 Station Equipment	39,880,772	402,540	39,478,232	1.8%		7,246		7,246	
	86,126,933	1,115,482	85,011,451	16.8%	-10.0%	187,401	(8,501,145)	(8,313,744)	-9.7%
	60,166,110	1,188,050	58,978,060	4.7%	-10.0%	(55,838)	(5,897,806)	(5,953,644)	%6 :6-
	16 373 456	108,323	16,265,133	0.1%	-5.0%	108	(813,257)	(813,148)	-5.0%
	38 131 743	332 267	37.799.476	-57.2%		(190.057)		(190,057)	-0.5%
367.00 Olideigloulid Collodours and Devices	63.641.794	1.641.952	61,999.842	-28.2%	-5.0%	(463,030)	(3,099,992)	(3,563,023)	-5.6%
	8 524 150	329	8 523 830						
309.OH Services - Overnead	4 877 076	2	4.877.076						
370 00 Meters	11.382.119	2,246,358	9,135,761	9.0%	-5.0%	13,478	(456,788)	(443,310)	-3.9%
273 00 Street Lichting and Signal Systems	4,177,865	70,649	4,107,216	-2.0%		(1,413)		(1,413)	
Total Distribution Plant	\$339,130,308	\$7,130,061	\$332,000,247	-6.9%	-5.7%	(\$494,462)	(\$18,768,988)	(\$19,263,450)	-5.7%
GENERAL PLANT									
Depreciable	60 644 433	¥	E2 611 428						
390.00 Structures and Improvements	26,011,435	4000	44.11,420	1 00/	40.094	7.067	14 755	21 822	4 0%
392.C1 Transportation Equipment - Class 1	540,174	1282,821	500,741	, o'c	2 2 2	700.7	1,4,00	150,052	70.7
392.C2 Transportation Equipment - Class 2	1,989,217	728,557	909,092,1	8.7.5	80.01 80.01	708'07	000,021	133,022	96.1
392.C3 Transportation Equipment - Class 3	2,629,311	1,572,725	1,056,586	1.9%	10.0%	29,882	959'COL	135,540	5.2%
392.C4 Transportation Equipment - Class 4	5,717,123	3,882,835	1,834,288	0.1%	10.0%	3,883	183,429	715, 181	3.3%
392.C5 Transportation Equipment - Class 5	5,144,272		5,144,272		10.0%		514,427	514,427	10.0%
396.00 Power Operated Equipment	1,900,656	21,196	1,879,460						
Total Depreciable	\$20,532,186	\$6,597,943	\$13,934,243	1.0%	6.8%	\$67,789	\$944,336	\$1,012,124	4.9%
Amortizable									
391.10 Office Furniture and Equipment	\$5,389,368	\$3,814,414	\$1,574,954						
391.20 Computer Equipment - PCs	1,543,448	873,339	670,109						
393.00 Stores Equipment	125,241	6,381	118,860						
394,00 Tools, Shop and Garage Equipment	2,864,920	198,326	2,666,594						
	1,488,136	57,220	1,430,916						
397.CE Communication Equipment	2,295,578	119,972	2,175,606						
398 00 Miscellaneous Equipment	149,698	25,471	124,227		ĺ				
Total Amortizable	\$13,856,389	\$5,095,123	\$8,761,266						
Total General Pfant	\$34,388,575	\$11,693,066	\$22,695,509	0.6%	4.2%	\$67,789	\$944,336	\$1,012,124	2.9%
TOTAL LITTE ITY	\$530,942,215	\$24,532,244	\$506,409,971	-1.7%	-3.9%	(\$416,556)	(\$19,892,641)	(\$20,309,198)	-3.8%

UNS ELECTRIC, INC. (Including Black Mountain)
Average Net Salvage

		Plant factoretment		Salvada Data	Data	ļ	Net Salvane		Average
Continuous Income	Additions	Refirements	Survivors	Realized	Future	Realized	Future	Total	Rate
V V	6	U	D=B-C	ш	2	G=E-C	H=F*D	H+5=1	97.4
OTHER PRODUCTION PLANT									
Nogales									
341.00 Structures and Improvements	\$1,969,407		\$1,969,407						
342.00 Fuel Holders, Producers and Accessories	847,308		847,308					;	•
343.00 Prime Movers	15,442,734	2,023,462	13,419,272	0.5%		10,117		10,117	0.1%
344 00 Generators	6,352,068	47,600	6,304,468						
345 00 Accessory Electric Equipment	2,732,746	219,338	2,513,408						
346.00 Miscellaneous Power Plant Equipment	1,338,893	9,619	1,329,274						
353.00 Station Equipment									
Total Nogales	\$28,683,156	\$2,300,019	\$26,383,137	0.4%		\$10,117		\$10,117	
Black Mountain									
341.00 Structures and Improvements	\$2,430,508		\$2,430,508						
342.00 Fuel Holders, Producers and Accessories	320,723		320,723						
343.00 Prime Movers									
344,00 Generators	38,503,026		38,503,026						
345,00 Accessory Electric Equipment	7,888,050		7,888,050						
346.00 Miscellaneous Power Plant Equipment	9,352,746		9,352,746						
353.00 Station Equipment	3,558,978		3,558,978						
Total Black Mountain	\$62,054,031		\$62,054,031						

UNS ELECTRIC, INC. (Including Black Mountain)
Current and Proposed Parameters
Broad Group Procedure

		ō	irrent Pa	Current Parameters					Proposed Parameters	arameters		
	P-Life/	Curve	BG	Rem.	Ava.	Fut	P-Life/	Curve	BG	Rem.	Avg.	Fut
Account Description	•	Shape	ASL	Life	Sal.	Sal.	AYFR	Shape	ASL	Life	Sal.	Sal.
ď	6 0.	U		ш	ŧι	g	I	_	ſ	×		≥
INTANGIBLE PLANT Depreciable												
303.WP Misc. Intangible - WAPA Switchboard Total Depreciable	32.00	2	32.00	30.16			32.00	돌	32.00	28.02		
Amortizable		,							1			
302.00 Franchises and Consents	25.00	g ç	25.00				15,00	C.	25.00 15.00	5.81		
303.WO Miscellaneous intangible riant 303.WO Misc. Intangible - WAPA Fiber Optic	23.00	s o	23.00				23.00	S S	23.00	17.50		
303.PC Misc.Intangible Plant - PC Software	5.00	g	2.00	Ì			5.00	g	5.00	2.48		
Total Amortizable									23:11	10.		
Total Intangible Plant									19.05	13.25		
OTHER PRODUCTION PLANT												
341.00 Structures and Improvements									42.24	38.62		
342,00 Fuel Holders, Producers and Accessories									39.43	33.32	,	
343.00 Prime Movers									40.00	28.50	0.1	
344.00 Generators									38.63	37.04		
345.00 Accessory Electric Equipment									39.10	36.30		
346.00 Miscellaneous Power Plant Equipment									38.00	37.15		
353.00 Station Equipment Total Other Production Plant							İ		38.96	36.06		
TRANSMISSION PLANT								,		!		
350.RW Rights of Way	50.00	g	50.00	31.35			50.00	g :	20.00	28.60		
352.00 Structures and Improvements	33.00	23	33,00	12.73			33.00	2 1	33.00	27.70		
353.00 Station Equipment	32.00	돐	32.00	21.72			32.00	<u>.</u>	32.00	20.52		
	20.00	2	20.00	15.92			20.00	9	20.00	14.58	,	
	25.00	SS	25.00	12.68	-9 -0	-10.0	25.00	S	25.00	15.76	י קי	-10.0
	38.00	ខ	38.00	23.85			38.00	ៗ	38.00	24.76	1	i
	22.00	ပ္တ	22.00				20.00	%	50.00	47.50	-5.0	2.0
359.00 Roads and Trails	20.00	SQ	50.00	35.18			20.00	တ္တ	50.00	32.18		1
Total Transmission Plant									30.06	19.25	-i.	, ,

UNS ELECTRIC, INC. (Including Black Mountain)
Current and Proposed Parameters
Broad Group Procedure

		0	Current Parameters	arameter	w				Proposed Parameters	Parameters		
	P-Life/	Curve	BG	Rem.	Avg.	Fut.	P-Life/	Curve	BG	Rem.	Avg.	Fut
Account Description	AYFR	Shape	ASL	Life	Sal.	Sal.	AYFR	Shape	ASL	Life	Sal.	Sal.
A	a	O	۵	ш	L	_O	Ŧ		-	×	7	Σ
DISTRIBUTION PLANT												
360 RW Rights of Way	50.00	S	50.00	27.71			50.00	g	50.00	33.03		
361.00 Structures and Improvements	34.00	7 2	34.00	25.54			34.00	R 4	34.00	26.11	0.1	
362.00 Station Equipment	25.00	S4	25.00	11.54			25.00	S4	25.00	13.57		
364 00 Poles. Towers and Fixtures	27.00	S4	27.00	14.83	6.6 6.0	-10.0	27.00	\$4	27.00	13.80	-9.7	-10.0
365.00 Overhead Conductors and Devices	27.00	S	27.00	15.16	-9.8	-10.0	27.00	S3	27.00	15.12	6. 6. 6.	-10.0
366.00 Underground Conduit	28.00	25	26.00	18.66	-5.0	5.0	28.00	S 2	28.00	18.66	-5.0	5.0
367 00 Underground Conductors and Devices	23.00	83	23.00	14.20			23.00	S3	23.00	15.52	-0.5	
368.00 Line Transformers	23.00	S4	23.00	13.46	-5.0	5.0	23.00	S4	23.00	13.82	-5.6	-5.0
369 OH Services - Overhead	27.00	R2	27.00	14.43			27.00	33	27.00	13.82		
369 U.G. Services - Underground	27.00	R 5	27.00	16.26			27.00	22	27.00	17.43		
370.00 Meters	34.00	£3	34.00	24.14	4 .8	5.0	34.00	22	34.00	25.56	-3.9	-5.0
373 00 Street Lighting and Signal Systems	25.00	Ÿ	25.00	16.64			25.00	δ	25.00	14.77		i
Total Distribution Plant									25.67	14.91	-5.7	-5.7
GENERAL PLANT												
Depreciable												
390.00 Structures and Improvements	38.00	22	38.00	29.03			38.00	22	38.00	27.19		
392.C1 Transportation Equipment - Class 1	8.00	L1,5	8.00	4.00			8.00 0.00	L1.5	8.00	5.76	4.0	10.0
392.C2 Transportation Equipment - Class 2	6.00	ៗ	6.00	3.02			6.00	2	6.00	3.65	7.7	10.0
392 C3 Transportation Equipment - Class 3	5.00	SS	5.00	3.28			5.00	SS	5.00	2.41	5.5	10.0
392 C4 Transportation Equipment - Class 4	8.00	8	8.00	1.63			8.00	S4	8.00	3.11	3.3	10.0
392 C5 Transportation Equipment - Class 5	8.00	S4	8.00	6.58			8.00	S4	8.00	5.62	10.0	10.0
396.00 Power Operated Equipment	15.00	85	15.00	5.16			15.00	S5	15.00	9.00		
Total Depreciable									9.25	5.78	4.9	6.8

UNS ELECTRIC, INC. (Including Black Mountain)
Current and Proposed Parameters
Broad Group Procedure

		ŭ	Current Parameters	rameten					Proposed F	Proposed Parameters		
	P-Life/	Curve	BG.	Rem.	Avg.	Fut.	.P-Life/	Curve	28	Rem.	Avg.	Fut.
Account Description	AYFR	Shape	ASL	Life	Sal.	Sal.	AYFR	Shape	ASL	Life	Sal.	Sal.
A	as.	ပ	۵	ш	Ŀ	U	Ι		.	×	-	¥
Amortizable												
391.10 Office Furniture and Equipment	21.00	g	21.00				21.00	g	21.00	8.70		
391.20 Computer Equipment - PCs	5.00	S	5.00				5.00	g	2.00	2.89		
393.00 Stores Equipment	33.00	SO	33.00				33.00	g	33.00	12.68		
	29.00	SQ	29.00				29.00	SQ	29.00	15.69		
395.00 Laboratory Equipment	40.00	တ္တ	40.00				40.00	g	40.00	28.70		
397.CE Communication Equipment	23.00	SQ	23.00				23.00	g g	23.00	16.10		
398.00 Miscellaneous Equipment	18.00	g	18.00				18.00	SQ	18.00	6.22		
Total Amortizable									19.03	60.1		
Total General Plant									11.65	7.10	တို့	9.9 9.0
TOTAL UTILITY									26.10	16.98	-3.8 8.6	-3,9
OTHER PRODUCTION PLANT												
Nogales												
341.00 Structures and Improvements	49.00	S6	49.00	29.50			49.00	% %	49.00	40.31		
342.00 Fuel Holders, Producers and Accessories	40.00	S4	40.00	32.63			40.00	S4	40.00	31.64		
	40.00	83	40.00	26.17			40.00	23	40.00	28.50	0.7	
344.00 Generators	43.00	တ္တ	43.00	36.15			43.00	တ	43.00	38.26		
	43.00	SG	43.00	29.39			43.00	8	43.00	31.86		
346.00 Miscellaneous Power Plant Equipment	38.00	7.	38.00	33.34			38.00	준	38.00	34.33		
353.00 Station Equipment Total Nogales		İ			İ				41.42	32.23		شنة والوسيدة ويستدي
Black Mountain							i i	0	6	1		
							2048	200-20	20.00	07.00		
							2040	200-20	20.00	57.33		
343.00 Prime Movers							2048	200-SC	38.00	37.55		
							2048	200-SC	38.00	37.55		
							2048	200-SC	38.00	37.55		
353.00 Station Equipment							2048	200-SC	38.00	37.55		
Total Black Mountain									38.00	37.55		

1 BEFORE THE ARIZONA CORPORATION COMMISSION 2 **COMMISSIONERS** KRISTIN K. MAYES - CHAIRMAN 3 **GARY PIERCE** PAUL NEWMAN 4 SANDRA D. KENNEDY **BOB STUMP** 5 6 7 IN THE MATTER OF THE APPLICATION OF) DOCKET NO. E-04204A-09-UNS ELECTRIC, INC. FOR THE 8 ESTABLISHMENT OF JUST AND REASONABLE RATES AND CHARGES DESIGNED TO REALIZE A REASONABLE RATE OF RETURN ON THE FAIR VALUE OF 10 THE PROPERTIES OF UNS ELECTRIC, INC. 11 DEVOTED TO ITS OPERATIONS THROUGHOUT THE STATE OF ARIZONA. 12 13 14 15 16 UNS ELECTRIC, INC. 17 18 **SCHEDULES** 19 20 "A" through "H" 21 22 VOLUME 3 OF 4 23 24 25 26 April 30, 2009 27

Index

UNS Electric, Inc. Index to Schedules Test Year Ended December 31, 2008

Description	Increase in revenue requirements	Operating results for the test year, two prior years and the projected year	Capital structure for the test year, two prior years and the projected year	Construction expenditures, net plant placed in service and gross utility plant in service for the test year, two prior years and three projected years	Cash flows for the test year, two prior years and the projected year	Elements of original cost and RCND rate base	Pro forma adjustments to original cost rate base	Pro forma adjustments to RCND rate base	Computation of RCND net utility plant	Computation of working capital allowance	Test year income statement with pro forma adjustments	Detail of pro forma income statement adjustments	Calculation of gross revenue conversion factor	Elements of capital structure for the test year and projected year	Cost of long-term and short-term debt for the test year and projected year	Not applicable - noted on schedule	Summary of conclusions for the required rate of return on common
Title of Schedule	<u>Summary Information</u> Computation of Increase in Gross Revenue Requirements	Summary Results of Operations	Summary of Capital Structure	Construction Expenditures and Gross Utility Plant in Service	Summary Changes in Financial Position	Rate Base Schedules Summary of Original Cost and RCND Rate Base	Pro Forma Adjustments to Original Cost Rate Base	Pro Forma Adjustments to RCND Rate Base	RCND by Major Plant Accounts	Computation of Working Capital	<u>Test Year Income Statements</u> Adjusted Test Year Income Statement	Income Statement Pro Forma Adjustments	Computation of Gross Revenue Conversion Factor	Cost of Capital Summary Cost of Capital	Cost of Long-Term Debt and Short-Term Debt	Cost of Preferred Stock	Cost of Common Equity
Schedule	A-1	A-2	A-3	A-4	A-5	1-8	B-2	B-3	84	B-5	2	C-2	క్ర	5	D-2	D-3	4

Index to Schedules UNS Electric, Inc.

Test Year Ended December 31, 2008

Schedule	Title of Schedule	Description
<u>.</u>	Financial Statements and Statistical Schedules Comparative Balance Sheets	Balance sheets at the end of the test year and two prior years
E-2	Comparative Income Statements	Income statements for the test year and two prior years
E-3	Comparative Statements of Cash Flows	Cash flow statements for the test year and two prior years
щ 4	Comparative Statements of Changes in Stockholders' Equity (Deficit)	Changes in stockholders' equity for the test year and two prior years
E-5	Detail of Electric Utility Plant	Electric utility plant balances by detailed account, at the end of the test year and at the end of the prior year
Ë.	Comparative Departmental Operating Income Statements	Comparative departmental statements of operating income for the test year and two prior years
E-7	Electric Operating Statistics	Operating statistics (sales, revenues, customers and expenses) for the test year and two prior years
щ 8	Taxes Charged to Operations	Significant taxes charged to operations for the test year and two prior years
6 -Д	Notes to Financial Statements	Reference to see the attached FERC Form 1 as of December 31, 2008.
ī	Projections and Forecasts Projected Income Statements - Present and Proposed Rates	Income statements for the test year and the projected year, at present and proposed rates
F-2	Projected Statements of Cash Flows - Present and Proposed Rates	Cash flow statements for the test year and the projected year, at present and proposed rates
£3.	Projected Construction Requirements	Construction requirements by property classification for the test year and three projected years
7.	Key Assumptions Used in Preparing Forecasts	Important assumptions used in preparing forecasts and projections

UNS Electric, Inc. Index to Schedules Test Year Ended December 31, 2008

Description	Rates of return by customer classification at present rates	Rates of return by customer classification at proposed rates	Allocation of rate base and net utility plant to classes of service	Allocation of operating expenses to classes of service	Classification of rate base by function	Classification of expenses by function	Allocation factors used in the cost of service study (indicating how demand, commodity and customer allocation factors were developed), and including explanation of the demand method used	Revenues by customer classification at present and proposed rates	Revenues by detailed class of service at present and proposed rates	Comparison of present and proposed rates by rate schedule	Comparison of typical customer bills at varying consumption levels at present and proposed rates	Comparison of typical customer bills at varying consumption levels at present and proposed rates	Billing activity by block for the summer and winter periods for residential, commercial and industrial rate groups.
Title of Schedule	Cost of Service Analyses Cost of Service Summary - Present Rates	Cost of Service Summary - Equalized and Proposed Rates	Rate Base Allocation to Classes of Service	Expense Allocation to Classes of Service	Distribution of Rate Base by Function	Distribution of Expenses by Function	Development of Allocation Factors	Effect of Proposed Rate Schedules Summany of Revenues by Customer Classification - Adjusted Present and Proposed Rates	Comparisons of Revenues by Rate Schedules - Present and Proposed Rates	Comparison of Present & Proposed Rates	Typical Bill Comparison - Present (Prior to June 1, 2009 PPFAC Rate Change) & Proposed Rates	Typical Bill Comparison - Present (Includes June 1, 2009 PPFAC Rate Change) & Proposed Rates	Bill Count
Schedule	9-	6-2	89	9 4	6-5	9-9	G-7	포	H-2	H.3	1	H4-2	H-5

Schedule A

UNS Electric, Inc. Computation of Increase in Gross Revenue Requirements Test Year Ended December 31, 2008

	Line No.	-	7	ю	4	5 4 7	æ	6	10	
		(e)				<u>.</u>		€		
	Fair Value	\$265,152,067	\$10,003,347	3.77%	\$18,253,668	9.04% -2.16% 6.88%	\$8,250,321	1.6363 (d)	\$13,500,000	
		(a)	Q					©		
ACC Jurisdiction	RCND	\$354,485,222	\$10,003,347	2.82%	\$18,253,668	9.04% -3.89% 5.15%	\$8,250,321	1.6363	\$13,500,000	% Dollar Increase (f) 6.77% 8.36% 8.03% 7.95% 10.06% 8.39% 7.43%
		(a)	(g)			(၁)		©		
	Original Cost	\$175,818,913	\$10,003,347	2.69%	\$18,253,668	9.04% 1.34% 10.38%	\$8,250,321	1.6363	\$13,500,000	Projected Revenue Increase (f) \$6,238,014 973,617 4,447,767 1,560,254 228,540 51,809
	Description	Adjusted Rate Base	Adjusted Operating Income	Current Rate of Return (2/1)	Required Operating Income	Weighted Average Cost of Capital Fair Value Adjustment Required Rate of Retum	Operating Income Deficiency	Gross Revenue Conversion Factor	Increase in Gross Revenue Requirement	Customer Classification Residential Service Small General Service Large General Service Large Power Service Interruptible Service Lighting Total
	Line No.	-	7	က	4	5 9 7	80	6	10	t t t t t t t t t t t t t t t t t t t

Supporting Schedules

(a) B-1 (b) C-1 (c) D-1 (d) C-3 (e) Rev Req Model (f) H-1

Summary Results of Operations
Prior Years Ended December 31, 2006 and 2007, Test Year Ended December 31, 2008,
and Projected Year Ended December 31, 2009 UNS Electric, Inc.

	No.	- 7 E	4 3	9	7	8 0 10	12	£ 4	15 16
ar Ended 31, 2009	Proposed Rates (c)	\$193,029,867 174,579,164 18,450,703	345,912 18,796,615	6,711,464	\$12,085,151	N/A N/A 0	9.63% 9.73%	12.61% 13.46%	3.98
Projected Year Ended December 31, 2009	Present Rates (c)	\$178,640,124 168,867,198 9,772,926	336,415 10,109,341	6,716,563	\$3,392,778	N/A N/A 0%	5.34% 5.32%	3.89% 3.97%	1.84
Ended 1, 2008	Adjusted (b)	\$160,926,065 150,922,718 10,003,347	399,049 10,402,396	6,421,845	\$3,980,551	N/A N/A 0	5.44% 5.83%	4.74% 4.86%	1.95
Prior Years Ended Test Year Ended December 31, December 31,	Actuals (b)	\$194,910,688 185,124,306 9,786,382	399,049 10,185,431	6,421,845	\$3,763,586	N/A N/A 0%	5.33% 5.71%	4.49% 4.60%	1.91 1.59
	2007 (a)	\$168,958,769 159,775,021 9,183,748	10,454,768	5,700,509	\$4,754,259	N/A N/A 0%	6.31% 6.76%	5.96% 6.57%	2.24
	2006 (a)	\$159,766,400 149,762,819 10,003,581	340,822 10,344,403	5,239,444	\$5,104,959	N/A (1) N/A (1) 0% (1)	7.21% 8.02%	7.86% 8.89%	2.57
	Description	Operating Revenues Operating Expenses (includes income taxes) Operating Income	Other Income and Deductions Income Before Interest Expense	Interest Expense	Net Income	Earnings Per Average Common Share Dividends Per Common Share Payout Ratio	Return on Year-End Invested Capital Return on Average Invested Capital	Return on Year-End Common Equity Return on Average Common Equity	Times Total Interest Earned - Before Income Taxes Times Total Interest Earned - After Income Taxes
	Line No.	- 2 E	4 %	9	7	8 9 10	11	13	15 16

(1) UNS Electric, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus, such information is not meaningful. (2) Includes reclasification of \$160,200 for Customer Deposit Interest Expense From Other Interest Expense to Other O&M Expense.

Supporting Schedules

(a) E-2 (b) C-1 (c) F-1

UNS Electric, Inc.
Summary of Capital Structure
Prior Years Ended December 31, 2006 and 2007, Test Year Ended December 31, 2008,
and Projected Year Ended December 31, 2009

	No.	- 2	w 4	8 7 8	9 1 1 1 0
Projected Year Ended December 31, 2009	Proposed Rates (c)	\$0 99,375,066 99,375,066	95,841,000 \$195,216,066	0.00% 50.91% 49.09% 100.00%	0.00% 3.57% 5.60%
Projected \ December	Present Rates (c)	\$2,832,055 99,375,066 102,207,121	87,147,980 \$189,355,101	1.50% 52.48% 46.02% 100.00%	0.02% 3.68% 5.25%
Test Year Ended December 31, 2008	Actuals (b)	\$0 107,272,239 107,272,239	83,755,206 \$191,027,445	0.00% 56.16% 43.84% 100.00%	0.00% 4.11% 5.00%
Prior Years Ended December 31,	2007 (a)	\$0 85,807,359 85,807,359	79,788,855 \$165,596,214	0.00% 51.82% 48.18% 100.00%	0.00% 3.79% 5.49%
Prior Years End December 31,	2006 (a)	\$0 78,595,915 78,595,915	64,936,560 \$143,532,475	54.76% 45.24% 100.00%	0.00% 4.01% 5.16%
	<u>Description</u>	Capitalization Short-Term Debt Long-Term Debt (Net of Issuance Costs) Total Debt	Common Stock Equity Total Capital	Capitalization Ratios Short-Term Debt Long-Term Debt (Net of Issuance Costs) Common Stock Equity Total Capital	Weighted Cost of Short-Term Debt Weighted Cost of Long-Term Debt Weighted Cost of Common Equity
	Line No.	7 7	ω 4	8 4 6 6	9 11

Supporting Schedules
(a) E-1
(b) D-1

UNS Electric, Inc.

Construction Expenditures and Gross Utility Plant in Service
Prior Years Ended December 31, 2006 and 2007, Test Year Ended December 31, 2008, and Projected Years Ended December 31, 2009, 2010 and 2011

Line No.	Year		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service	Line No.
-	Prior Year Ended December 31, 2006	(a)	\$38,947,000	\$139,477,021	\$291,884,592	₩
7	Prior Year Ended December 31, 2007	(a)	\$37,582,000	\$164,114,994	\$325,590,982	7
က	Test Year Ended December 31, 2008	(a)	\$29,664,000	\$173,636,600	\$343,988,806	က
4	Projected Year Ended December 31, 2009	(q)	\$28,227,000	\$198,236,540	\$388,289,183	4
5	Projected Year Ended December 31, 2010	(q)	\$23,869,000	\$206,650,540	\$417,105,183	2
9	Projected Year Ended December 31, 2011	(Q)	\$22,198,000	\$210,846,540	\$442,196,183	9

Supporting Schedules
(a) E-1 & E-3
(b) F-3

UNS Electric, Inc.
Summary Changes in Financial Position
Prior Years Ended December 31, 2006 and 2007, Test Year Ended December 31, 2008, and Projected Year Ended December 31, 2009
(Thousands of Dollars)

		Prior Yea Decen	Prior Years Ended December 31,	Test Year Ended December 31	Projecte Ended Decerr	Projected Year Ended December 31, 2009	
	Description	2006 (a)	2007 (a)	2008 (a)	Present Rates (b)	Proposed Rates (b)	Line No.
Net Cash F	Net Cash Flows from Operating Activities	\$13,772	\$21,807	\$13,551	\$31,749	\$43,785	-
Net Cash I	Net Cash Flows From Investing Activities	(38,947)	(36,206)	(29,584)	(28,227)	(28,227)	8
Net Cash F	Net Cash Flows from Financing Activities	22,238	12,238	22,172	(7,331)	(10,163)	ო
Net Increa	Net Increase (Decrease) in Cash	(\$2,937)	(\$2,161)	\$6,139	(\$3,809)	\$5,395	4

Supporting Schedules
(a) E-3
(b) F-2

Schedule B

UNS Electric, Inc.
Summary of Original Cost and RCND Rate Base
Test Year Ended December 31, 2008

		7	Total	ACC Jur	ACC Jurisdiction	
No.	Description	Adjusted Original Cost Rate Base (a)	Adjusted RCND Rate Base (b)	Adjusted Original Cost Rate Base (a)	Adjusted RCND Rate Base (b)	Line No.
-	Gross Utility Plant in Service	\$454,177,170	\$844,301,155	\$454,177,170	\$844,301,155	-
3.2	Less: Accumulated Depreciation Net Utility Plant in Service	193,348,359 260,828,810	367,590,759 476,710,396	193,348,359 260,828,810	367,590,759 476,710,396	0 E
4 & 9	Citizens Acquisition Discount Less: Accum. Amort Citizens Acq. Discount Net Citizens Acquisition Discount	(93,273,341) (20,876,317) (72,397,024)	(130,469,005) (27,773,948) (102,695,057)	(93,273,341) (20,876,317) (72,397,024)	(130,469,005) (27,773,948) (102,695,057)	4 5 9
7	Total Net Utility Plant	188,431,786	374,015,339	188,431,786	374,015,339	7
æ	Customer Advances for Construction	(12,605,744)	(17,555,056)	(12,605,744)	(17,555,056)	œ
o	Customer Deposits	(4,064,671)	(4,064,671)	(4,064,671)	(4,064,671)	6
1 10	Accumulated Deferred Income Taxes Total Deductions	(18,698,641)	(3,996,158) (25,615,885)	(2,028,227) (18,698,641)	(3,996,158) (25,615,885)	1 1
12	Allowance for Working Capital	6,085,768	6,085,768	6,085,768	6,085,768	12
13	Regulatory Assets	0	0	0	0	13
4	Regulatory Liabilities	0	0	0	0	4
15	Total Rate Base	\$175,818,913	\$354,485,222	\$175,818,913	\$354,485,222	5

Supporting Schedules
(a) B-2
(b) B-3

UNS Electric, Inc. Pro Forma Adjustments to Original Cost Rate Base Test Year Ended December 31, 2008

Supporting Schedules
(a) B-2 (P2-3)
(b) B-5

UNS Electric, Inc. Pro Forma Adjustments to Original Cost Rate Base Test Year Ended December 31, 2008

Line No.	Description	Acquisition Discount Adjustment	Post-Test Year Non- Revenue Plant in Service	Accumulated Deferred Income Taxes	Working Capital	Total Page Adjustments	Line No.
-	Gross Utility Plant in Service	0\$	\$7,263,614	0\$	\$0	\$7,263,614	-
0 0	Less: Accumulated Depreciation Net Utility Plant in Service	0	7,263,614	0	0	7,263,614	0.6
4 5 9	Citizens Acquisition Discount Less: Accum, Amort Citizens Acq. Discount Net Citizens Acquisition Discount	10,992,782 2,637,399 8,355,383	0 0	0 0 0	0 0 0	10,992,782 2,637,399 8,355,383	4 10 0
7	Total Net Utility Plant	8,355,383	7,263,614	0	0	15,618,997	7
œ	Customer Advances for Construction	0	0	0	0	0	œ
თ	Customer Deposits	0	0	0	0	0	6
2 5	Accumulated Deferred Income Taxes Total Deductions	0	0	(684,777)	0	(684,777) (684,777)	5 5
12	Allowance for Working Capital	0	0	0	(3,794,846)	(3,794,846)	12
13	Regulatory Assets	0		0	0	0	13
4	Regulatory Liabilities	0	0	0	0	0	4
5	Total Original Cost Rate Base	\$8,355,383	\$7,263,614	(\$684,777)	(\$3,794,846)	\$11,139,374	15

Supporting Schedules N/A

UNS Electric, Inc. Pro Forma Adjustments to RCND Rate Base Test Year Ended December 31, 2008

Line No.	-	0 6	4 5 9	7	∞	თ	1 10	12	13	4	15
ACC Jurisdiction	\$844,301,155	367,590,759 476,710,396	(130,469,005) (27,773,948) (102,695,057)	374,015,339	(17,555,056)	(4,064,671)	(3,996,158) (25,615,885)	6,085,768	0	0	\$354,485,222
Adjusted at End of Test Period	\$844,301,155	367,590,759 476,710,396	(130,469,005) (27,773,948) (102,695,057)	374,015,339	(17,555,056)	(4,064,671)	(3,996,158 <u>)</u> (25,615,885)	6,085,768	0	0	\$354,485,222
Total Adjustments (c)	\$7,263,614	0 7,263,614	20,208,129 5,023,270 15,184,859	22,448,473	0	0	(1,349,197) (1,349,197)	(3,794,846)	0	0	\$17,304,430
Actual at End of Test Period (a), (b)	\$837,037,541	367,590,759 469,446,782	(150,677,134) (32,797,218) (117,879,916)	351,566,866	(17,555,056)	(4,064,671)	(2,646,961) (24,266,688)	9,880,614	0	0	\$337,180,792
Description	Gross Utility Plant in Service	Less: Accumulated Depreciation Net Utility Plant in Service	Citizens Acquisition Discount Less: Accum. Amort Citizens Acq. Discount Net Citizens Acquisition Discount	Total Net Utility Plant	Customer Advances for Construction	Customer Deposits	Accumulated Deferred Income Taxes Total Deductions	Allowance for Working Capital	Regulatory Assets	Regulatory Liabilities	Total RCND Rate Base
Line No.	-	0.6	4 2 0	7	80	6	2 1	12	13	4	5

<u>Supporting Schedules</u>
(a) B-4
(b) B-2
(c) B-3 (P2-3)

UNS Electric, Inc. Pro Forma Adjustments to RCND Rate Base Test Year Ended December 31, 2008

Line No.	-	0 m	4 æ @	7	œ	6	5 5	12	13	4	15
Total Page Adjustments	\$7,263,614	7,263,614	20,208,129 5,023,270 15,184,859	22,448,473	0	0	(1,349,197) (1,349,197)	(3,794,846)	0	0	\$17,304,430
Working Capital RCN	\$0	0	0 0	0	0	0	0	(3,794,846)	0	0	(\$3,794,846)
Accumulated Deferred Income Taxes RCN	\$0	0	0 0 0	0	0	0	(1,349,197) (1,349,197)	0	0	0	(\$1,349,197)
Post-Test Year Non- Revenue Plant in Service RCN	\$7,263,614	7,263,614	0 0	7,263,614	0	0	0	0	0	0	\$7,263,614
Acquisition Discount Adjustment RCN	\$0	0	20,208,129 5,023,270 15,184,859	15,184,859	0	Q	0	0	O	0	\$15,184,859
Description	Gross Utility Plant in Service	Less: Accumulated Depreciation Net Utility Plant in Service	Citizens Acquisition Discount Less: Accum. Amort Citizens Acq. Discount Net Citizens Acquisition Discount	Total Net Utility Plant	Customer Advances for Construction	Customer Deposits	Accumulated Deferred Income Taxes Total Deductions	Allowance for Working Capital	Regulatory Assets	Regulatory Liabilities	Total RCND Rate Base
Line No.	-	0 0	4 % 9	7	œ	6	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	12	5	4	51

Supporting Schedules N/A

UNS Electric, Inc. RCND By Major Plant Accounts Test Year Ended December 31, 2008

Line No.	Function	Plant Account	Description	RCN	Percent	RCND	No.
			Utility Plant in Service				
+ α ε	INTANGIBLE	302 303	Franchises & Consents Misc. Intangible Plant Total Intangible Plant	\$0 9,130,324 9,130,324	N/A 65.8%	\$0 6,003,581 6,003,581	7 5 8
4 10	OTHER PRODUCTION	340 341	Land & Land Rights Structures & Improvements	205,436 3,621,203	100.0%	205,436 3,028,252	4 ·c
9		342 343	Fuel Holders, Producers, & Accessories Prime Movers	1,211,666 21,806,582	79.5% 71.3%	963,428 15,551,954	9
. 00		344	Generators	9,051,553	91.5%	8,281,898	œ
6 0		345 346	Accessory Electric Equipment Misc Power Plant Fourinment	5,508,841	72.8%	4,012,813 1.546.317	9
2 ==		}	Total Other Production	43,123,175		33,590,098	Ξ
12	TRANSMISSION	350	Land & Land Rights	1,431,088	%6.06	1,300,500	12
13	(Non-EHV)	352	Structures & Improvements	893,288	63.1%	563,746	13
4		353	Station Equipment	43,128,870	61.8%	26,666,391	4
15		354	Towers & Fixtures	2,117,537	67.2%	1,423,094	15
16		355	Poles & Fixtures	39,080,670	22.8%	21,790,557	16
17		356	Overhead Conductors & Devices	39,705,222	64.6%	25,643,714	17
18		358	Underground Conductors & Devices	38,284	%6:06	34,784	48
19		359	Roads & Trails	575,359	64.9%	373,470	19
20			Total Transmission Plant	126,970,318		77,796,257	70
. 12	DISTRIBUTION	360	Land & Land Rights	1,354,701	97.1%	1,315,269	21
22		361	Structures & Improvements	8,167,988	76.8%	6,276,468	22
23		362	Station Equipment	80,103,214	51.0%	40,823,358	23
24		364	Poles, Towers, & Fixtures	150,342,721	45.0%	67,595,783	24
25		365	Overhead Conductors & Devices	130,019,108	49.4%	64,281,604	25
56		366	Underground Conduit	23,715,667	62.8%	14,898,221	26
27		367	Underground Conductors & Devices	70,739,900	63.8%	45,122,335	27
28		368	Line Transformers	123,555,857	55.3%	68,340,171	28
29		369	Services	22,519,570	54.3%	12,223,582	29
8		370	Meters	12,339,090	80.3%	9,902,157	30
31		373	Street Lights and Signal Systems	8,225,150	27.5%	4,728,165	31
32			Total Distribution Plant	631,082,965		335,507,113	32

Supporting Schedules ×

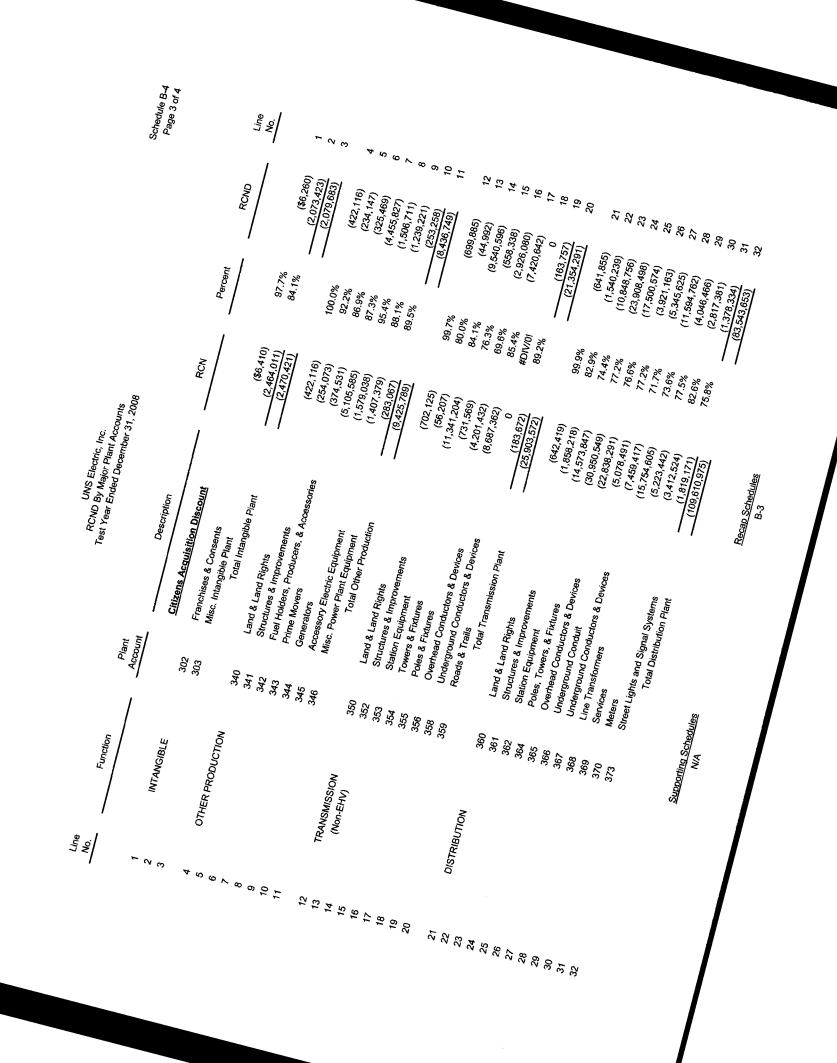
Recap Schedules

B-3

UNS Electric, Inc. RCND By Major Plant Accounts Test Year Ended June 30, 2006

Line No.	33	8	35	36	37	88	39	40	41	42	43	4
RCND	45,767	3,064,333	775,450	6,776,790	80,884	2,039,028	1,027,380	1,198,833	1,484,960	56,309	16,549,734	\$469,446,782
Percent	100.0%	%2.69	28.6%	68.8%	39.2%	54.7%	72.1%	57.1%	70.5%	33.8%		
RCN	45,767	4,398,093	2,708,034	9,847,008	206,542	3,726,072	1,425,303	2,099,966	2,107,282	166,692	26,730,760	\$837,037,541
Description	Land & Land Rights	Structures & Improvements	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop, & Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Total General Plant	Total Plant
Plant Account	389	390	391	392	393	394	395	396	397	398		
Function	GENERAL											
Line No.	33	8	35	36	37	38	39	40	14	42	43	4

Supporting Schedules N/A



UNS Electric, Inc. RCND By Major Plant Accounts Test Year Ended June 30, 2006

RCND Line No.	(31,736) 33	(763,267) 34	(104,225) 35	(9,051) 36	(51,663) 37	(836,347) 38		(123,050) 40	(258,922) 41	(14,732) 42	(2,465,540) 43	<u>,879,916)</u>
Percent RC	100.0%	84.6%			85.6%					%9.02	(2	(\$117
RCN	(31,736)	(902,643)	(377,570)	(70,240)	(60,328)	(1,002,004)	(313,436)	(153,902)	(333,638)	(20,880)	(3,266,378)	(\$150,677,134)
Description	Land & Land Rights	Structures & Improvements	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop, & Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Total General Plant	Total Plant
Plant	389	390	391	392	393	394	395	396	397	398		
Function	GENERAL											
Line No.	33	ह	35	36	37	38	39	40	4	42	43	4

Supporting Schedules N/A

UNS Electric, Inc. Computation of Working Capital Test Year Ended December 31, 2008

		Total	al	Original & RCND	
Line No.	Description	Original Cost	RCND Cost	ACC Jurisdiction	Line No.
-	Cash Working Capital	(\$2,810,346)	(\$2,810,346)	(\$2,810,346)	~
8	Fuel Inventory	0	0	0	2
က	Materials and Supplies	8,261,763	8,261,763	8,261,763	က
4	Prepayments	634,351	634,351	634,351	4
2	Total Working Capital Allowance	\$6,085,768	\$6,085,768	\$6,085,768	2

<u>Supporting Schedules</u>
B-5 (P2)
B-1

UNS Electric, Inc. Detail of Adjustments to Working Capital As of December 31, 2008

	Line No.	-	2	ო	4	ß
	Total Adjusted	(\$2,810,346)	0	8,261,763	634,351	\$6,085,768
tments	Cash Working Capital	(\$2,810,346)	N/A	N/A	N/A	(\$2,810,346)
Adjustments	Thirteen Month Average	N/A	0	(722,269)	(262,231)	(\$984,500)
	Actual	0\$	0	8,984,032	896,582	\$9,880,614
	Description	Cash Working Capital	Fuel Inventory (Account 151)	Materials & Supplies (Accounts 154 and 163)	Prepayments (Account 165)	Total
	Line No.		8	က	4	Ŋ

Supporting Schedules B-5 (P3)

Recap Schedules B-5 (P1)

UNS Electric, Inc. Cash Working Capital - Lead/Lag Study Test Year Ended December 31, 2008

Line No.			-	- (7	က	4		ιΩ	9	7	œ	ග	9	=	12	13	4	15	16	17	9	19	50	;	2 2	4	73
Cash Working Capital Required (Col. F x Col. B)	(9)								\$162,225	(\$69,573)	\$468,434	(\$112,354)	\$4,448	\$2,501	(\$21,186)	(\$29,581)	(\$50,396)	(\$156,689)	(\$1,603,548)	\$19,207	\$20,219	(\$2,836)	(\$169,197)		:	(797,894)	(51,117)	(\$2,810,346)
Lead/Lag Factor (Col. E/365)	(F)								0.0336	(0.6340)	0.0049	(0.0139)	0.0053	0.0018	(0.0419)	(0.0957)	(0.0432)	(0.0252)	(0.4848)	0.0431	(0.0160)	(0.4025)	(0.0154)			(0.1188) (0.0379)	(2,00,0)	
Net Lag Days (Col. C - Col. D)	(E)								12.26	(231.41)	1.80	(2.08)	1.92	0.65	(15.30)	(34.93)	(15.78)	(9.18)	(177.41)	15.72	(5.83)	(146.91)	(5.62)			(43.38) (13.84)	(to:51)	
Expense Lag Days	(Q)								23.33	267.00	33.79	40.67	33.67	34.94	50.89	70.52	51.37	44.77	213.00	19.87	41.42	182.50	41.21			78.97	? ? ?	
Revenue Lag Days	(<u>)</u>								35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59			35.59	BC.CC	
Pro Forma Test Year Amount	(B)		£764 063	000,000	17,810,236	(3,575,014)	3,384,947		4,828,118	109,736	95,598,854	8,082,997	839,177	1,389,213	505,643	309,105	1,166,579	6,217,822	3,307,989	445,648	(1,263,680)	14,499	10,986,786	\$150,922,718		\$6,716,282	\$12,430,743	
Description	(A)	Operating Expenses	Non-Cash Expenses	Bad Debts Expense	Depreciation	Amortization	Deferred Income Taxes	Other Operating Expenses	Salaries and Wages (UNSE Direct Employees)	Incentive Pay (UNSE Direct Employees)	Purchased Power	Transmission Other	Meter Reading	Customer Records & Collection Expenses (excluding allocations)	Office Supplies and Expenses	Injuries and Damages	Pensions and Benefits	Support Services - TEP (Direct Labor, Burdens, System Alloc.)	Property Taxes	Payroll Taxes	Current Income Taxes	Interest on Customer Deposits	Other Operations and Maintenance	Total Operating Expenses	Other Cash Working Capital Elements:	Interest On Long-Term Debt	Revenue Laxes and Assessments	Total Cash Working Capital
Line No.			•	_	2	ო	4		2	9	7	. 00	· 6	01	-	. 4	13	14	15	16	17	18	19	70		23	23	23

Recap Schedules B-2, B-3

Supporting Schedules N/A

Schedule C

UNS Electric, Inc. Adjusted Test Year Income Statement Test Year Ended December 31, 2008

Line No.	- 0 m 4	5 7 8 9 10	7		
FERC Jurisdiction	0,000	00000	\$0		
ACC Jurisdiction	\$159,280,446 0 1,645,619 160,926,065	111,303,565 19,425,615 14,236,222 3,837,049 2,121,267 150,922,718	\$10,003,347		
Adjusted	\$159,280,446 0 1,645,619 160,926,065	111,303,565 19,425,615 14,235,222 3,837,049 2,121,287 150,922,718	\$10,003,347		
Pro Forma Adjustments (b)	(\$22,358,469) (10,168,115) (1,456,039) (33,984,623)	(32,059,158) (2,144,234) (194,193) 156,415 39,582 (34,201,588)	\$216,965		(1)
Unadjusted (a)	\$181,638,915 10,168,115 3,103,658 194,910,688	143,362,723 21,569,849 (1 14,429,415 3,60,634 2,081,685 185,124,306	9,786,382	322,168 76,881 399,049 10,185,431	6,546,248 57,412 (1 (181,815) 6,421,845 \$3,763,586
Description	Operating Revenues Electric Retail Revenues Sales for Resale Other Operating Revenue Total Operating Revenues	Operating Expenses Fuel, Purchased Power & Transmission Other Operations and Maintenance Expense Depreciation and Amortization Taxes Other than Income Taxes Income Taxes Total Operating Expenses	Operating Income	Other Income and Deductions Allowance for Equity Funds Other - Net Total Other Income and Deductions Income Before Interest Expense	Interest Expense Interest on Long-Term Debt Other Interest Expense Allowance for Borrowed Funds Total Interest Expense Net Income Available for Common Stock
No.	- 0 m 4	5 7 8 9 0		5 £ 4 £	16 19 19 19 19

(1) Includes reclasification of \$160,200 for Customer Deposit Interest Expense From Other Interest Expense to Other O&M Expense.

Recap Schedules	A-1	A-2
Supporting Schedules	(a) E-2	(b) C-2

UNS Electric, Inc. Income Statement Pro Forma Adjustments Test Year Ended December 31, 2008

No.	- 0 m 4	5 7 8 8 9 10	7
Total Page Adjustments	(\$22,358,469) (10,168,115) 0 (32,526,584)	(32,059,158) 0 0 0 0 (32,059,158)	(\$467,426)
CARES Discounts	(\$61,797) 0 0 0 (61,797)	00000	(\$61,797)
Normalization of Rev & Exp for Fuel and PPFAC	(\$29,192,263) 0 0 (29,192,263)	(19,024,147) 0 0 0 0 0 (19,024,147)	(\$10,168,116)
Customer Energy Annualization & Customer Demand Normalization	(\$2,820,565) 0 0 (2,820,565)	(1,079,814) 0 0 0 0 0 0 0 0	(\$1,740,751)
Weather	(\$1,017,300) 0 0 0 (1,017,300)	(830,613) 0 0 0 0 0 0 (830,613)	(\$186,687)
Wholesale Rev & Purch Power	\$0 (10,168,115) 0 (10,168,115)	(10,168,115) 0 0 0 0 0 0 0 0 (10,168,115)	0\$
Retail Revenue & Purchased Power Annualization	\$10,733,456 0 0 10,733,456	(956,469) 0 0 0 0 0 0	\$11,689,925
Description	Operating Revenues Electric Retail Revenues Sales for Resale Other Operating Revenue Total Operating Revenues	Operating Expenses Fuel, Purchased Power & Transmission Other Operations and Maintenance Expense Depreciation and Amortization Taxes Other than Income Taxes Income Taxes Total Operating Expenses	Operating Income
Line No.	- U M 4	5 7 8 9 10	7

Recap Schedules C-1

Supporting Schedules N/A

UNS Electric, Inc. Income Statement Pro Forma Adjustments Test Year Ended December 31, 2008

e Total Page Line Adjustments No.	\$0 \$0 1	0 (1,458,039) 3 0 (1,458,039) 4	0 0 5 890 (885,176) 6 0 7 0 7 0 45,341 8 0 9 90 9	390) /\$618 204) 11
ement Rate Case	0 , 0		0 161,929 138,890 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(\$138 89)
Pension & Post Retirement Benefits Medical	0,0	00	0 210,866 161 0 0 0 210,866 161	(\$210 866) (\$161 929
Payroll Tax Expense	0	0 0	0 0 0 55,054 55,054	(\$55.054)
Payroll Expense	9 0	0 0	220,252 0 0 0 0 220,252	(6900 059)
DSM & Renewables Revenue & Expense	0\$	(1,458,039) (1,458,039)	0 (1,617,113) 0 (9,713) 0 (1,626,826)	\$169 787
Description	Operating Revenues Electric Retail Revenues Sales for Resale	Other Operating Revenue Total Operating Revenues	Operating Expenses Fuel, Purchased Power & Transmission Other Operations and Maintenance Expense Depreciation and Amortization Taxes Other than Income Taxes Income Taxes Total Operating Expenses	:
Line No.	- 0	ი 4	5 7 7 10	;

Supporting Schedules N/A

UNS Electric, Inc. Income Statement Pro Forma Adjustments Test Year Ended December 31, 2008

Supporting Schedules

UNS Electric, Inc. Income Statement Pro Forma Adjustments Test Year Ended December 31, 2008

Line No.	Description	Depr & Amort Expense Annualization	Property Tax Expense	Income Taxes		Total Page Adjustments	Total Adjustment	Line No.
	Onerating Basenies							
-	Operating Neverties Electric Retail Revenues	0\$	0\$	\$0	\$0	\$0	(\$22,358,469)	-
. 2	Sales for Resale	0	0	0	0	0	(10,168,115)	2
e	Other Operating Revenue	0	0	0	0	0	(1,458,039)	က
4	Total Operating Revenues	0	0	0	0	0	(33,984,623)	4
	Onerating Expenses							
ĸ	Cheraming Lybridges Fuel: Purchased Power & Transmission	0	0	0	0	0	(32,059,158)	2
· (c	Other Operations and Maintenance Expense	0	0	0	0	0	(2,144,234)	9
2	Depreciation and Amortization	(507,792)	0	D	0	(507,792)	(194,193)	7
. 00	Taxes Other than Income Taxes	0	(7,358)	0	0	(7,358)	156,415	œ
σ	Income Taxes	0	0	39,582	0	39,582	39,582	o
, £	Total Operating Expenses	(507,792)	(7,358)	39,582	0	(475,568)	(34,201,588)	10
7	Operating Income	\$507,792	\$7,358	(\$39,582)	\$0	\$475,568	\$216,965	7

Supporting Schedules N/A

UNS Electric, Inc.

Computation of Gross Revenue Conversion Factor Test Year Ended December 31, 2008

	Line	Š.	-	2	ო	4	ĸ	9
Percentage of	Incremental	Gross Revenues	100.00%	0.47180%	%69.66	38.42%	61.11%	1.6363 (a)
		Description	Gross Revenue	Less: Uncollectible Revenue	Taxable Income as a Percent	Less: Federal (31.630%) and State Income Taxes (6.968%) (Combined Effective Tax Rate = 38.598%)	Change in Net Operating Income	Gross Revenue Conversion Factor
	Line	Š.	-	8	ო	4	2	φ

(a) Line No. 1 divided by line No. 5.

Supporting Schedules N/A

Recap Schedules

A-1

Schedule D

UNS Electric, Inc. Summary Cost of Capital Test Year Ended December 31, 2008 (Thousands of Dollars)

	No.	← 0	νω 4		8 4 6 5
	Weighted Cost of Capital (c)	%00.0	5.00%		0.00% 3.82% 5.22% 9.04%
	Cost Rate	0.00%	7.32% 11.40%		0.00% 7.05% 11.40%
ization	Percent		56.16% 43.84% 100.00%		0.00% 54.24% 45.76% 100.00%
Capitalization	Amount		107,272 (1) 83,755 \$191,027		\$0 99,272 83,755 \$183,027
			(a) (b)		(a)
	Capital Source	Actual - End of Test Period Short-Term Debt	Long-Term Debt - Net Common Stock Equity Total Capital	Proposed - End of Test Period	Short-Term Debt Long-Term Debt - Net Common Stock Equity Total Capital
	Line No.	-	2 ε 4		8 7 8

(1) The balance of Long-Term Debt is stated net of the unamortized balance of debt discount and issuance expense. Page 1 of Schedule D-2 provides a reconciliation between the Long-Term Debt balance of \$108 million shown on Schedule E-1 and the \$107.272 million balance shown above.

Supporting Schedules
(a) D-2
(b) E-1

Recap Schedules (c) A-3

UNS Electric, Inc. Summary Cost of Capital Projected Year Ended December 31, 2009 (Thousands of Dollars)

	Line No.		-	7	က	4
	Weighted Cost of Capital (b)		0.02%	3.68%	5.25%	8.96%
	Cost Rate		1.62%	7.02%	11.40%	
ization	Percent		1.50%	52.48%	46.02%	100.00%
Capitalization	Amount		\$2,832	99,375	87,148	\$189,355
				(a)		
	Capital Source	Projected as of December 31, 2009	Short-Term Debt	Long-Term Debt - Net	Common Stock Equity	Total Capital
	Line No.		~	2	က	4

Supporting Schedules (a) D-2

Recap Schedules (b) A-3

UNS Electric, Inc.
Cost of Long-Term Debt and Short-Term Debt
Test Year Ended December 31, 2008
(Thousands of Dollars)

	Line No.	- 0 6	4	2	က	9	œ	6
(1)	Cost Rate	6.80%		6.80%			7.05%	N/A
End of Test Period (Proposed)	Annual	\$3,250 (1) 3,550 (1) 6,800	0	6,800		154 45 (2)	\$6,999	\$
End of	Outstanding	\$50,000 50,000 100,000	0	100,000	(728)		\$99.272	0\$
	Cost Rate	6.80%		7.08%			7.32%	N/A
End of Test Period (Actual)	Annual Interest	\$3,250 3,550 6,800	851	7,651		43 43	\$7,848	\$0
End of	Outstanding	\$50,000 50,000 100,000	8,000	108,000	(728)		\$107,272	\$0
	Description	Senior Notes 6.5% UNS Electric Sr. Unsecured Notes due 08/15 7.10% UNS Electric Guaranteed Notes Series B due 08/23 Total Bonds	Revolving Credit Facility	Total Long-Term Debt	Unamortized Debt Discount, Premium and Expense and Loss on Reacquired Debt Amortization of Debt Discount and	Expense and Loss on Reacquired Debt Credit Facility Commitment Fees	Total Long-Term Debt - Net	Total Short-Term Debt
	No.	- C &	4	ß	ις	9	۵	თ

⁽¹⁾ Assumed full year interest expense to equal stated interest rates of 6.5% and 7.1% respectively multiplied by balance of each debt issuance.

Supporting Schedules E-1

⁽²⁾ Credit Facility Commitment Fees of \$45,000 reflects a 0.15% annual commitment fee on 50% of the \$60 million limit credit facility shared with UNS Gas.

UNS Electric, Inc.
Cost of Long-Term Debt and Short-Term Debt
Projected Period Ended December 31, 2009
(Thousands of Dollars)

	No.	+ 0 E	4	ဟ	9 ~8	o,	10
1, 2009	Cost Rate	6.80%		6.80%		7.02%	1.62% (2)
Projected Period Ended December 31, 2009	Annual Interest	\$3,250 (1) 3,550 (1) 6,800	0	6,800	103 57	\$6,976	\$46 (2)
Projected Peri	Outstanding	\$50,000 50,000 100,000	0	100,000	(625)	\$99,375	\$2,832
	Description	Senior Notes 6.5% UNS Electric Sr. Unsecured Notes due 08/15 7.10% UNS Electric Guaranteed Notes Series B due 08/23 Total Bonds	Revolving Credit Facility	Total Long-Term Debt	Unamortized Debt Discount, Premium and Expense and Loss on Reacquired Debt Amortization of Debt Discount and Expense and Loss on Reacquired Debt Credit Facility Commitment Fees	Total Long-Term Debt - Net	Total Short-Term Debt
	Line No.	- 0 m	4	2	9 7 8	6	10

(1) Assumed full year interest expense to equal stated interest rates of 6.5% and 7.1% respectively multiplied by balance of each debt issuance.

(2) Short-term debt balances vary throughout the year. Thus, short-term debt interest expense is calculated off of UNSE's year-end short-term debt balance as if it were the average balance held throughout the year. The balance is then multiplied by a projected LIBOR + 100 bps spread interest rate to yield the appropriate expense.

Supporting Schedules N/A

UNS Electric, Inc. Cost of Preferred Stock Test Year Ended December 31, 2008 No preferred stock was outstanding during the test year.

No preferred stock is expected to be issued.

Supporting Schedules N/A

Recap Schedules N/A UNS Electric, Inc.
Cost of Common Equity
Test Year Ended December 31, 2008

The cost of common equity capital for UNS Electric, Inc. is estimated to be 11.4%.

Supporting Schedules

Recap Schedules D-1

Ϋ́

Schedule E

UNS Electric, Inc. Comparative Balance Sheets Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

Line No.	- 7 x 4 r o r x o t	£ 5 £ 4	55 22 23 25 25 25 25 25 25 25 25 25 25 25 25 25	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Prior Years Ended December 31, 2007	\$395,359,290 16,047,165 60,747 730,678 (104,266,123) 307,931,757 (166,926,687) 14,828,687 14,828,683	0 3,015,217 378,490 3,393,707	4,827,673 (3,371) 0 9,742,734 48,320 (138,952) 8,728,679 2,56,851 7,837,633 275,126 0 0	1,408,517 394,605 9,304,705 914,846 12,022,673
Prior Years Enc 2007	\$429,065,681 14,395,484 60,746 730,678 (104,266,123) 339,986,466 (180,251,316) 426,228) 19,201,556	629,027 7,779,094 0 8,408,121	1,563,904 32,124 1,102,702 10,843,445 421,379 (848,012) 8,144,965 243,223 7,677,972 515,301 3,434,966 0	1,803,770 190,745 10,532,742 971,997 13,499,254 \$233,549,822
December 31, 2008	\$446,913,556 18,758,596 610,695 730,678 (104,266,123) 362,747,402 (193,348,359) (517,563) 23,513,716 192,395,196	521,164 1,517,124 0 2,038,288	4,635,779 6,659,962 4,170,669 10,890,931 957,753 (1,378,758) 9,992,135 4,052,567 8,994,031 896,582 1,584,804 260,000 51,706,455	26,602,011 727,761 8,929,175 370,659 36,629,606
Description	(a) Utility Plant Plant in Service Construction Work in Progress Plant Held for Future Use Plant Under Capital Leases Citizens Acquisition Discount Total Utility Plant Accumulated Depreciation and Amortization Accumulated Amortization - Capital Leases Accumulated Amortization - Citizens Acquisition Discount Total Utility Plant - Net	Other Property and Investments Non-Utility Property Long-Term Portion of Derivative Assets Long-Term Portion of Derivative Assets - Hedges Total Other Property and Investments	Current Assets Cash and Cash Equivalents Special Deposits & Working Funds Temporary Cash Investments Accounts Receivable - Other Allowance for Doubfful Accounts Accrued Unbilled Revenues Intercompany Accounts Receivable Material and Supplies Prepayments Derivative Instrument Assets Other Total Current Assets	Regulatory & Other Assets Other Regulatory Assets Unamortized Debt Discount and Expense Accumulated Deferred Income Taxes Other Total Deferred Debits Total Assets
Line No.	- 0 m 4 w o r x o 0	± 5 £ 4	25 22 22 24 8 4 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	27 29 30 31 32

Supporting Schedules (a) E-5 E-9

UNS Electric, Inc. Comparative Balance Sheets Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

		(Prior Years Ended December 31,	ed December 31,	
Line No.	Description	December 31, 2008	2007	2006	No.
	Capitalization				
-	. Common Stock	\$10	\$10	\$10	-
2	Additional Paid-In Capital	58,886,661	58,616,661	48,616,661	7
ო	Accumulated Earnings	24,868,535	21,140,651	16,386,392	က
4	Accumulated Other Comprehensive Income	0	31,533	(66,503)	4
S	Total Common Stock Equity	83,755,206	79,788,855	64,936,560	2
ć		000 000	000 000 98	000 000 02	ď
Ö	Long-1em Debt	000,000,001	000,000,000	000,000,87	0
7	Total Capitalization	191,755,206	165,788,855	143,936,560	7
	Current Liabilities				
∞	Accounts Payable - Net	11,057,084	13,438,389	13,972,847	80
თ	Intercompany Payables - Net	6,782,852	3,396,262	4,618,400	6
9	Interest Accrued	2,870,339	1,889,587	1,770,280	10
=	Income Taxes Accrued	(107,696)	(787,205)	(14,981)	7
12	Other Taxes Accrued	1,705,497	1,615,280	1,597,695	12
13	Customer Deposits	4,082,476	3,732,151	3,875,064	13
4	Derivative Instrument Liabilities	18,156,030	733,099	0	4
15	Other	3,348,770	2,526,184	2,299,822	15
16	Total Current Liabilities	47,895,352	26,543,747	28,119,127	16
	Deferred Credits and Other Liabilities				
17	Customer Advances for Construction	12,605,744	12,102,773	11,025,375	17
48	Other Regulatory Liabilities	7,537,488	19,122,126	11,408,335	18
19	Accumulated Deferred Income Taxes	10,272,625	5,886,997	4,263,085	19
70	Other	12,703,130	4,105,324	3,762,777	20
21	Total Deferred Credits and Other Liabilities	43,118,987	41,217,220	30,459,572	73
22	Total Liabilities and Stockholders' Equity	\$282,769,545	\$233,549,822	\$202,515,259	22

Supporting Schedules 6-3

UNS Electric, Inc. Comparative Income Statements

Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

			December 34	Prior Years Ended December 31,	ed December 31,	, <u></u>
	Description	ı	2008	2007	2006	S S
π	(a) Oneration Revenues					
5	Electric Retail Revenues		\$181,638,915	\$165,145,363	\$157,836,347	-
	Sales for Resale		10,168,115	234,273	244,910	7
	Other Operating Revenue		3,103,658	3,579,133	1,685,143	ო
	Total Operating Revenues		194,910,688	168,958,769	159,766,400	4
ູເບ	(a) Operating Expenses					
	Fuel, Purchased Power & Transmission		143,362,723	118,202,312	113,298,260	2
	Other Operations and Maintenance Expense		21,409,649	21,821,189	18,818,828	9
	Depreciation and Amortization		14,429,415	14,058,503	11,209,910	7
	Taxes Other than Income Taxes		3,680,634	3,405,522	3,305,592	∞
	Income Taxes		2,081,685	2,287,495	3,130,229	တ
	Total Operating Expenses		184,964,106	159,775,021	149,762,819	6
	Operating Income		9,946,582	9,183,748	10,003,581	7
	Total Other Income and Deductions					
	Allowance for Equity Funds		322,168	442,088	516,726	15
	Other - Net		76,881	828,932	(175,904)	<u>; 3</u>
	Total Other Income and Deductions		399,049	020,172,1	340,822	4
	income Before Interest Expense		10,345,631	10,454,768	10,344,403	15
	Interest Expense					
	Interest on Long Term-Debt		6,546,248	6,272,775	5,482,185	9 i
	Other Interest Expense		217,612	167,435	347,700	17
	Allowance for Borrowed Funds		(181,815)	(739,701)	(590,441)	18
	Total Interest Expense		6,582,045	5,700,509	5,239,444	10
	Net Income Available for Common Stock		\$3,763,586	\$4,754,259	\$5,104,959	20
	Eamings Per Share of Average Common Stock Outstanding	Ξ	N/A	N/A	N/A	21

⁽¹⁾ UNS Electric, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus such information is not meaningful.

Supporting Schedules	(a) E-6	6-11

UNS Electric, Inc.
Comparative Statements of Cash Flows
Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

(Thousands of Dollars)

Prior Years Ended December 31,

No.	- 2	ი -	4 ແ	ာဖ	7	∞	თ	10	. -	12	13	4	15	16	17		18	19	8		21	22	53	24	22	7 9	27	78	29	ဓ	સ	32	33	8
2006	\$167,412 0	15	1 397	0	0	(28)	(103,813)	(4,869)	(17,397)	(4,753)	(15,433)	(8,274)	0	(455)	13,772		0	(38,947)	(38,947)		30,000	0	10,000	4,723	(16,000)	0	(98)	(81)	(5,248)	(1,070)	22,238	(2,937)	7,765	\$4,828
2007	\$178,109 0	288	1 231	0	0	0	(107,621)	(4,859)	(18,106)	(5,618)	(16,403)	(4,769)	0	(445)	21,807		1,376	(37,582)	(36,206)		14,000	0	10,000	2,835	(2,000)	0	(82)	(£)	(6,586)	(919)	12,238	(2,161)	4,828	\$2,667
December 31, 2008	\$196,541 9,410	179	487 487	24,250	(30,870)	(8,152)	(125,975)	(5,549)	(18,586)	(5,019)	(17,789)	(1,200)	(5,171)	(828)	13,551		80	(29,664)	(29,584)		26,000	100,000	270	1,326	(44,000)	(000'09)	(104)	(602)	0	(718)	22,172	6,139	2,667	\$8,806
Description	Cash Flows from Operating Activities Cash Receipts from Retail Customers Cash Receipts from Electric Wholesale Sales	Interest Received	Income Tax Retunds Received	Other Cash Receipts Performance Deposit Receipts	Performance Deposit Payments	Fuel Costs Paid	Purchased Power Costs Paid	Wages Paid, Net of Amounts Capitalized	Payment of Other Operations and Maintenance Costs	Interest Paid, Net of Amounts Capitalized	Taxes Paid, Net of Amounts Capitalized	Income Taxes Paid	Reimbursement of Affiliate Charges	Other Cash Payments	Net Cash Flows from Operating Activities	Cash Flows From Investing Activities	Proceeds from Sale of Land and Buildings	Capital Expenditures	Net Cash Flows from Investing Activities	Cash Flows from Financing Activities	Proceeds from Borrowings under Revolver	Proceeds from Issuance of Long-Term Debt	Equity Investment in UNS Electric	Other Cash Receipts	Repayment of Borrowings under Revolver	Payments of Long-Term Debt	Payments on Capital Lease Obligations	Payment of Debt Issuance Costs	Intercompany Advances/Repayments	Other Cash Payments	Net Cash Flows from Financing Activities	Net Increase (Decrease) in Cash and Cash Equivalents	Cash and Cash Equivalents, Beginning of Period	Cash and Cash Equivalents, End of Period
Line No.	- 2	က	4 r	റധ	2	80	O	9	7	12	13	4	15	16	17		8	19	23		7	22	83	24	52	56	22	78	83	8	3	32	33	8

Supporting Schedules Ν

UNS Electric, Inc.
Comparative Statements of Changes in Stockholders' Equity (Deficit)
Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006
(Thousands of Dollars, except shares outstanding)

Line No.	~	7	m 4 m 0 r	- w თ	0 1 2 2 2	5 9	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Total Common Stock Equity or (Deficit)	\$49,898	5,105	0 0 (66) 10,000	64,937 4,754	0 0 98 10,000	79,789 3,764	0 0 (36) (32) 270 \$83,755
Comprehensive Income	0\$		(99)	(99)	86	32	(32)
Accumulated Earnings or (Deficit)	\$11,281	5,105	0 0	16,386 4,754	0 0	21,140 3,764	(36)
Common Stock Expense	\$0			0		0	0\$
Premium on Common Stock	0\$			0		0	0\$
Common Stock Amount	\$38,617		10,000	48,617	10,000	58,617	270
Common Stock Shares Outstanding	1,000		c	1,000	c	1,000	1,000
Description	Balance, December 31, 2005	Net income for Year	Dividend Declared Equity in Earnings Minimum Pension Liability Adjustment Equity Contribution from UniSource Energy Services	Orner Balance, December 31, 2006 Net Income for Year	Dividend Declared Equity in Earnings Minimum Pension Liability Adjustment Equity Contribution from UniSource Energy Services	Other Balance, December 31, 2007 Net Income for Year	Dividend Declared Equity in Earnings Pension Plan Measurement Date Change (FAS 158) Minimum Pension Liability Adjustment Equity Contribution from UniSource Energy Services Balance, December 31, 2008
Line No.	-	7	w 4 τυ Φ I	~ ⊗ 6	5 2 2 2 5	51 91	17 19 20 22 22

Supporting Schedules

Recap Schedules

Ϋ́

UNS Electric, Inc.
Detail of Electric Utility Plant - Summary Statement
Test Year Ended December 31, 2008

Line No.	₩-	7	ო	4	လပ	7	۵	σ	10	7	12	13	4	15	91
December 31, 2007 (a)	\$10,734,334	26,463,859	56,086,229	312,842,247	22,939,012 429,065,681	14,395,484	60,746	730,678	(104,266,123)	339,986,466	(180,251,316)	(426,228)	19,201,556	(161,475,988)	\$178,510,478
Net Additions (a)	(\$3,059,845)	124,716	601,401	20,379,337	(197,734) 17,847,875	4,363,112	549,949	0	0	22,760,936	(13,097,043)	(91,335)	4,312,160	(8,876,218)	\$13,884,718
December 31, 2008 (a)	\$7,674,489	26,588,575	56,687,630	333,221,584	22,741,278 446,913,556	18,758,596	610,695	730,678	(104,266,123)	362,747,402	(193,348,359)	(517,563)	23,513,716	(170,352,206)	\$192,395,196
Description	Utility Plant in Service Intangible Plant	Other Production Plant	Transmission Plant	Distribution Plant	General Plant Gross Plant in Service	Construction Work in Progress	Plant Held for Future Use	Utility Plant Under Capital Leases	Citizens Acquisition Discount	Total Utility Plant	Accumulated Depreciation and Amortization	Accumulated Amortization - Capital Leases	Accumulated Amort Citizens Acquisition Discount	Total Accumulated Depreciation and Amortization	Total Net Utility Plant in Service
Line No.	~	2	ო	4	က်	7	80	o	9	=	12	5	4	5	91

Supporting Schedules (a) E-5 (P2-4)

Recap Schedules E-1

UNS Electric, Inc. Detail of Electric Utility Plant Test Year Ended December 31, 2008

Line No.	−0 0	4 W @ K &	0 2 5	2 2 7 4 5	16 13 20	22 23 24 25 25 25 25 25 25 25 25 25 25 25 25 25
December 31, 2007	\$11,908 10,722,426 10,734,334	100,803 1,969,407 847,308 13,399,189 6,304,468	2,513,408 1,329,276 26,463,859	1,255,883 427,830 18,950,015	15,210,650 19,508,729 27,437 183,860 56,086,229	1,334,360 5,448,985 34,958,454 81,496,073 56,680,399 15,154,522 34,697,118 58,068,148 11,250,904 9,858,958 3,894,326 312,842,247
Net Additions	(\$11,908) (3,047,937) (3,059,845)	104,633 0 0 20,083 0	0 0 124,716	175,205 0 (37,451)	5,455,521 (4,991,874) 0 0 0 601,401	20,341 241,820 4,519,778 3,515,378 2,297,391 1,110,611 3,102,358 3,931,964 2,150,002 (723,197) 212,891
December 31, 2008	\$0 7,674,489 7,674,489	205,436 1,969,407 847,308 13,419,272 6,304,468	2,513,408 1,329,276 26,588,575	1,431,088 427,830 18,912,564 521,825	20,666,171 14,516,855 27,437 183,860 56,687,630	1,354,701 5,690,805 39,478,232 85,011,451 58,977,790 16,265,133 37,799,476 62,000,112 13,400,906 9,135,761 4,107,217 333,221,584
Description	Utility Plant in Service Intangible Plant Franchises & Consents Miscellaneous Intangible Plant Total Intangible Plant	Other Production Plant Land & Rights Structures & Improvements Fuel Holders, Producers, & Accessories Prime Movers Generators	Accessory Electric Equipment Misc. Power Plant Equipment Total Other Production Plant	Transmission Plant Land & Rights Structures & Improvements Station Equipment Towers & Fixtures	Poles & Fixtures Overhead Conductors & Devices Underground Conductors & Devices Roads & Trails Total Transmission Plant	Distribution Plant Land & Rights Structures & Improvements Station Equipment Poles, Towers, & Fixtures Overhead Conductors & Devices Underground Conduit Underground Conductors & Devices Line Transformers Services Meters Street Lights and Signal Systems Total Distribution Plant
Acct. No.	302 303	340 341 343 343	345 346	350 352 353 354	355 358 359	360 361 362 365 365 366 368 369 370 373
Line No.	+ 0 €	4 N O V O	0 2 1	5 6 4 6	16 17 19 20	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

UNS Electric, Inc. Detail of Electric Utility Plant Test Year Ended December 31, 2008

December 31, Line	.007 No.		57,580 33	2,470,855 34	3,124,456 35		3,130,095 36	130,095 36 125,241 37	3,130,095 36 125,241 37 2,733,552 38	,,,,,,,,,,,	,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
December	s 2007		_		_		~	~	~			2 444.6	
Net	Additions		(11,813)	140,573	(879,393)	0.00	1,313,260	7,313,2tc 36,33	1,313,260 (6,381) (6,958)	1,313,260 (6,381) (66,958) 41,550	1,313,260 (6,381 (6,958 (41,550 242,197	1,313,260 (6,381) (6,958) 41,550 242,197 (945,858)	1,313,280 (6,381 (6,958 (6,5958 242,197 (945,688 (24,911)
December 31,	2008		45,767	2,611,428	2,245,063	110001	9,443,355	9,443,355	9,443,355 118,860 2,666,594	9,443,355 118,860 2,666,594 1,430,917	9,443,355 118,860 2,666,594 1,430,917 1,879,461	9,443,355 118,860 2,666,594 1,430,917 1,879,461 2,175,606	9,443,355 118,860 2,666,594 1,430,917 1,879,461 2,175,606 124,227
	Description		ghts	Structures & Improvements	Office Fumiture & Equipment		tion Equipment	Fransportation Equipment Stores Equipment	tion Equipment ipment p, & Garage Equipment	Fransportation Equipment Stores Equipment Tools, Shop, & Garage Equipment aboratory Equipment	ilon Equipment ipment p, & Garage Equipment Equipment arated Equipment	Transportation Equipment Stores Equipment Tools, Shop, & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment	Transportation Equipment Stores Equipment Tools, Shop, & Garage Equipment aboratory Equipment
		General Plant	Land & Rights	Structures &	Office Furni		Transportat	Transportati Stores Equi	Transportation Equ Stores Equipment Tools, Shop, & Gar	Transportati Stores Equi Tools, Shop Laboratory	Transportation Equipm Stores Equipment Tools, Shop, & Garage Laboratory Equipment Power Operated Equip	Transportati Stores Equi Tools, Shop Laboratory I Power Opei Communice	Transportati Stores Equi Tools, Shop Laboratory I Power Open Communics Miscellanec
Acct.	Š		389	390	391		392	392 393	392 393 394	392 393 394 395	392 393 394 395 396	392 393 394 395 397	392 394 394 395 397 398
ē	ı							۳ ۲		~ ~ ~ ~			38 33 44 40 42 42 42 42 42 42 42 42 42 42 42 42 42

Supporting Schedules Recap Schedules N/A E-5 (P1)

UNS Electric, Inc.
Detail of Electric Utility Plant
Test Year Ended December 31, 2008

Line No.	- 0 €	4 v o r o o o o t t	2	7 7 8 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
December 31, 2007	(\$6,564) (2,461,277) (2,467,841)	(422,116) (149,938) (301,386) (3,600,013) (1,152,606) (729,249) (244,813) (6,600,121)	(704,372) (33,630) (5,911,873) (236,215) (3,190,115) (3,718,428) 0 (65,832)	(642,985) (1,561,939) (9,648,864) (22,655,802) (13,519,363) (4,511,041) (5,562,021) (10,741,931) (4,012,470) (3,060,324) (1,198,936)
Net Additions	0 0	0000000	00000000	00000000000
December 31, 2008	(\$6,564) (2,461,277) (2,467,841)	(422,116) (149,938) (301,386) (3,600,013) (1,152,606) (729,249) (244,813) (6,600,121)	(704,372) (33,630) (5,911,873) (236,215) (3,180,115) (3,718,428) (65,832) (13,860,465)	(642,985) (1,561,939) (9,648,864) (22,655,802) (13,519,363) (4,552,021) (10,741,931) (4,012,470) (3,060,324) (1,198,936)
Description	Citizens Acquisition Discount Intangible Plant Franchises & Consents Miscellaneous Intangible Plant Total Intangible Plant	Other Production Plant Land & Rights Structures & Improvements Fuel Holders, Producers, & Accessories Prime Movers Generators Accessory Electric Equipment Misc. Power Plant Equipment Total Other Production Plant	Transmission Plant Land & Rights Structures & Improvements Station Equipment Towers & Fixtures Poles & Fixtures Overhead Conductors & Devices Underground Conductors & Devices Roads & Trails Total Transmission Plant	Distribution Plant Land & Rights Structures & Improvements Station Equipment Poles, Towers, & Fixtures Overhead Conductors & Devices Underground Conduit Underground Conduits Line Transformers Services Meters Street Lights and Signal Systems Total Distribution Plant
Acct. No.	302 303	340 341 342 343 344 346	350 352 353 354 355 358 358	360 361 362 364 365 366 366 370 373
Line No.	- 0 0	4 5 9 6 8 6 1 1	2	2 2 2 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

UNS Electric, Inc. Detail of Electric Utility Plant Test Year Ended December 31, 2008

No.		33	34	32	36	37	38	36	40	41	42	43	4
December 31, 2007		(31,735)	(633,826)	(1,133,957)	(522,769)	(40,540)	(859,128)	(361,879)	(172,278)	(443,854)	(22,054)	(4,222,020)	(\$104,266,123)
Net Additions		0	0	0	0	0	0	0	0	0	0	0	0\$
December 31, 2008		(31,735)	(633,826)	(1,133,957)	(522,769)	(40,540)	(859,128)	(361,879)	(172,278)	(443,854)	(22,054)	(4,222,020)	(\$104,266,123)
Description	Citizens Acquisition Discount General Plant	Land & Rights	Structures & Improvements	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop, & Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Total General Plant	Total Electric Plant in Service
Acct.		389	390	391	392	393	394	395	396	397	398		
Line No.		33	8	35	36	37	88	8	9	. 4	42	43	4

Supporting Schedules N/A

Recap Schedules E-5 (P1)

UNS Electric, Inc.
Comparative Departmental Operating Income Statements
Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

			Prior Years Ended December 31,	ed December 31,	
Line	Description	December 31,	2002	2006	Line No
2					
	Operating Revenues				
-	Electric Retail Revenues				-
7	Residential	\$92,231,621	\$85,759,676	\$80,963,265	2
ဗ	Commercial	69,412,607	63,570,755	61,609,184	ო
4	Industrial	19,626,605	15,431,353	14,790,709	4
S	Public Street & Highway Lighting	368,082	383,579	473,189	2
9	Total Retail Revenues	181,638,915	165,145,363	157,836,347	9
7	Sales for Resale	10,168,115	234,273	244,910	7
- ∞	Other Operating Revenue	3,103,658	3,579,133	1,685,143	89
6	Total Operating Revenues	194,910,688	168,958,769	159,766,400	Ø
	Operating Expenses				
10	Fuel, Purchased Power & Transmission	143,362,723	118,202,312	113,298,260	10
7	Other Operations and Maintenance Expense	21,409,649	21,821,189	18,818,828	7
12	Depreciation and Amortization	14,429,415	14,058,503	11,209,910	12
13	Taxes Other than Income Taxes	3,680,634	3,405,522	3,305,592	13
4	Income Taxes	2,081,685	2,287,495	3,130,229	4
15	Total Operating Expenses	184,964,106	159,775,021	149,762,819	15
16	Operating Income	\$9,946,582	\$9,183,748	\$10,003,581	16

Supporting Schedules N/A

Recap Schedules E-2

UNS Electric, Inc. Electric Operating Statistics Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

1	No.			,702 2	,477 3		5 550		75,702 6	8,640 7		2,528 9	86,885 10			70,582 12			18,503 15	\$1,068 16		6.66 17		7	
Prior Years Ended December 31,	2006		803,354,009	609,828,702	191,171,477	3,275,362	1,607,629,550		75	80					10		12,744,765		18	₹					
Prior Years	2007		853,498,581	626,488,214	198,728,216	3,116,797	1,681,831,808		78,031	9,467	14	1,960	89,472		10,938	66,176	14,194,873	1,590	18,797	\$1,098		6.75		0.48	er S
	December 31, 2008		821,890,198	619,278,699	219,002,990	3,145,228	1,663,317,115		78,373	9,815	17	1,781	89,986		10,487	960'69	12,695,826	1,766	18,484	\$1,024		7.53		0.76	er S
	Description	kWh Sales	Residential	Commercial	Industrial	Public Street & Highway Lighting	Total	Average Number of Customers	Residential	Commercial	Industrial	Public Street & Highway Lighting	Total	Average Annual kWh Use	Residential	Commercial	Industrial	Public Street & Highway Lighting	Total	Average Annual Revenue per Residential Customer	Direct Production Expenses	Per Retail and Wholesale kWh Sold (cents)	(Expenses are primarily purchased power)	Direct Transmission Expenses	Fer retail and withdesder kwit Sold (cents) (Expenses are primarily transmission of electricity by others)
	Line No.		-	7	ო	4	2		9	7	œ	0	10		Ξ	12	13	4	15	16		17		,	Ď

Supporting Schedules N/A

Recap Schedules N/A

UNS Electric, Inc.

Taxes Charged to Operations
Test Year Ended December 31, 2007 and 2006

	Line No		-	2	ო	4	လ		9	7	80	o o		10	7	12		13
ed December 31,	2006		\$4,999,172	5,207	339,566	(2,436,520)	2,907,425		891,361	7,735	(323,783)	575,313		2,950,175	2,908	2,953,083		\$6,435,821
Prior Years Ended December 31,	2007		\$1,817,863	5,350	355,213	46,564	2,224,990		318,033	7,196	105,036	430,265		3,033,234	4,529	3,037,763		\$5,693,018
	December 31, 2008		(\$3,812,582)	5,619	398,755	5,191,492	1,783,284		(139,010)	6,428	841,785	709,203		3,186,420	83,413	3,269,833	:	\$5,762,320
	Description	Federal Taxes	Income	Unemployment	FICA	Deferred Income Taxes	Total	State Taxes	Income	Unemployment	Deferred Income Taxes	Total	Local Taxes	Real and Personal Property	Other	Total		Total Taxes Charged to Operating Expenses
	Line No.		-	2	က	4	9		9	7	80	თ		10	7	12		5

Note: Taxes and assessments related to sales of energy are not included in revenues or other tax expense categories.

Supporting Schedules

Recap Schedules

A/N

UNS Electric, Inc. Test Year Ended December 31, 2008 Notes to Financial Statements

See the attached FERC Form 1 as of December 31, 2008.

Supporting Schedules N/A

Recap Schedules N/A

THIS FI	ILING IS	
Item 1: 🗓 An Initial (Original)	OR 🗀	Resubmission No
Submission		

Form 1 Approved OMB No. 1902-0021 (Expires 12/31/2011) Form 1-F Approved OMB No. 1902-0029 (Expires 12/31/2011) Form 3-Q Approved OMB No. 1902-0205 (Expires 1/31/2012)



FERC FINANCIAL REPORT FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

UNS Electric, Inc.

Year/Period of Report

End of <u>2008/Q4</u>

FERC FORM NO. 1/3-Q: REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

	<u>IDENTIFICATION</u>		
01 Exact Legal Name of Respondent		02 Year/Perio	od of Report
UNS Electric, Inc.		End of	2008/Q4
03 Previous Name and Date of Change (if	name changed during year)		
	• • • • • • • • • • • • • • • • • • • •	11	
04 Address of Principal Office at End of Pe	riod (Street City State Zip C	ode)	
One South Church Avenue, Suite 100 To			
05 Name of Contact Person		06 Title of Contac	Person
Karen G. Kissinger		Vice President and	
	· State 7in Cada)		
07 Address of Contact Person (Street, City 3950 E Irvington Road Tucson, Arizona	•		
	***************************************		I
08 Telephone of Contact Person, Including	09 This Report Is		10 Date of Report
Area Code	(1) X An Original (2)	A Resubmission	(Mo, Da, Yr)
(520) 571-4000			04/18/2009
	NNUAL CORPORATE OFFICER CE	ERTIFICATION	*
The undersigned officer certifies that:			
I have examined this report and to the best of my kno	wledge, information, and belief all sta	atements of fact contained in this n	eport are correct statements
of the business affairs of the respondent and the finar	ncial statements, and other financial i	Information contained in this report	, conform in all material
respects to the Uniform System of Accounts.			
•			
01 Name	03 Signature		04 Date Signed
Kevin P. Larson			(Mo, Da, Yr)
02 Title Vice President and Treasurer	Kevin P. Larson		04/18/2009
Title 18, U.S.C. 1001 makes it a crime for any perso	n to knowingly and willingly to make	to any Agency or Department of th	e United States any
false, fictitious or fraudulent statements as to any ma	atter within its jurisdiction.		

Name	of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	End of
		LIST OF SCHEDULES (Electric	Utility)	
	in column (c) the terms "none," "not applica			ints have been reported for
certai	n pages. Omit pages where the responden	ts are "none," "not applicable,"	or "NA".	
			Reference	Remarks
Line No.	Title of Scheo	luie	Page No.	Remarks
	(a)		(b)	(c)
1	General Information		101	
2	Control Over Respondent		102	
3	Corporations Controlled by Respondent		103	N/A
4	Officers		104	
5	Directors		105	
6	Important Changes During the Year		108-109	
7	Comparative Balance Sheet	·····	110-113	
8	Statement of Income for the Year		114-117	
9	Statement of Retained Earnings for the Year		118-119	
10	Statement of Cash Flows		120-121	
11	Notes to Financial Statements		122-123	
12	Statement of Accum Comp Income, Comp Income	me, and Hedging Activities	122(a)(b)	
13	Summary of Utility Plant & Accumulated Provisi	ons for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials		202-203	N/A
15	Electric Plant in Service		204-207	
16	Electric Plant Leased to Others		213	N/A
17	Electric Plant Held for Future Use		214	
18	Construction Work in Progress-Electric		216	
19	Accumulated Provision for Depreciation of Elect	ric Utility Plant	219	
20	Investment of Subsidiary Companies		224-225	N/A
21	Materials and Supplies		227	
22	Allowances		228-229	N/A
23	Extraordinary Property Losses		230	N/A
24	Unrecovered Plant and Regulatory Study Costs		230	N/A
25	Transmission Service and Generation Interconn	nection Study Costs	231	
26	Other Regulatory Assets		232	
27	Miscellaneous Deferred Debits	·	233	
28	Accumulated Deferred Income Taxes		234	
29	Capital Stock		250-251	
30	Other Paid-in Capital		253	
31	Capital Stock Expense		254	N/A
32	Long-Term Debt		256-257	
33	Reconciliation of Reported Net Income with Tax	cable Inc for Fed Inc Tax	261	
34	Taxes Accrued, Prepaid and Charged During th	ne Year	262-263	
35	Accumulated Deferred Investment Tax Credits		266-267	N/A
36	Other Deferred Credits		269	

	of Respondent Electric, Inc.	(1) (2)	Repor X A	t is: n Original Resubmission	(M	te of Report o, Da, Yr) /18/2009	rea End	of2008/Q4
	L			DULES (Electric Utility				
	in column (c) the terms "none," "not applica n pages. Omit pages where the responden	ble," (or "NA	" as appropriate, wh	nere no i		unts ha	ve been reported for
Line	Title of Sched	ule				Reference		Remarks
No.	(a)					Page No. (b)		(c)
37	Accumulated Deferred Income Taxes-Accelerate	d Amo	ortizati	on Property		272-273	N/	A
38	Accumulated Deferred Income Taxes-Other Prop	erty	***************************************			274-275		
39	Accumulated Deferred Income Taxes-Other					276-277		
40	Other Regulatory Liabilities					278		
41	Electric Operating Revenues					300-301		
42	Sales of Electricity by Rate Schedules					304		
43	Sales for Resale					310-311		
44	Electric Operation and Maintenance Expenses					320-323		
45	Purchased Power					326-327		
46	Transmission of Electricity for Others					328-330		
47	Transmission of Electricity by ISO/RTOs					331	N	′A
48	Transmission of Electricity by Others					332		
- 49	Miscellaneous General Expenses-Electric					335		
50	Depreciation and Amortization of Electric Plant					336-337		
51	Regulatory Commission Expenses					350-351		
52	Research, Development and Demonstration Act	ivities				352-353	N	/A
53	Distribution of Salaries and Wages					354-355		
54	Common Utility Plant and Expenses					356	N	/A
55	Amounts included in ISO/RTO Settlement State	ments				397	N	/A
56	Purchase and Sale of Ancillary Services					398		
57	Monthly Transmission System Peak Load					400		
58	Monthly ISO/RTO Transmission System Peak L	oad				400a	N	/A
59	Electric Energy Account					401		
60	Monthly Peaks and Output					401		
61	Steam Electric Generating Plant Statistics					402-403		
62	Hydroelectric Generating Plant Statistics					406-407	N	/A
63	Pumped Storage Generating Plant Statistics					408-409	N	/A
64	Generating Plant Statistics Pages				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	410-411	N	//A
65	Transmission Line Statistics Pages					422-423		
66	Transmission Lines Added During the Year					424-425		
1						.		

	e of Respondent Electric, Inc.	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of2008/Q4
	L	ST OF SCHEDULES (Electric Utility)	1 1	
Enter certa	r in column (c) the terms "none," "not application in pages. Omit pages where the responden	able," or "NA," as appropriate, wh	nere no information or amo	unts have been reported for
Line No.	Title of Scheo	lule	Reference Page No. (b)	Remarks (c)
67		×	426-427	
68	Footnote Data		450	
	Stockholders' Reports Check approp Four copies will be submitted No annual report to stockholders is p			

Name of Respondent	This Report Is:	Date of Report	Year/Perio	od of Report
UNS Electric, Inc.	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	End of	2008/Q4
	GENERAL INFORMATIO	N		
1. Provide name and title of officer having office where the general corporate books a are kept, if different from that where the ge Karen Kissinger, Vice President and C 3950 E. Irvington Road Tucson, Arizona 85714	are kept, and address of office w eneral corporate books are kept.	ite books of account a here any other corpor	and address of ate books of a	f account
2. Provide the name of the State under the If incorporated under a special law, give resonal organization and the date organized. Arizona, January 14, 2003	ne laws of which respondent is in ference to such law. If not incor	ncorporated, and date porated, state that fac	of incorporati t and give the	on. type
3. If at any time during the year the prope	arty of respondent was held by a	receiver or trustee. A	ive (a) name (nf
receiver or trustee, (b) date such receiver or trusteeship was created, and (d) date when	or trustee took possession, (c) tl	he authority by which t		
Not Applicable.				
State the classes or utility and other so the respondent operated.	ervices furnished by respondent	during the year in eac	ch State in wh	ich
Electric Utility Service within the S	State of Arizona.			
Have you engaged as the principal active principal accountant for your previous			tant who is no	t
(1) YesEnter the date when such ir (2) X No	ndependent accountant was initi	ally engaged:		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report						
UNS Electric, Inc.	(1) X An Original (2) A Resubmission	04/18/2009	End of						
	CONTROL OVER RESPOND	DENT							
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiearies for whom trust was maintained, and purpose of the trust.									
As of December 31, 2008, UNS Electric, Inc. was 100% owned by Unisource Energy Services, Inc. which is 100% owned by UniSource Energy Corporation.									

Name	of Respondent	This F	Repo	ort Is: An Original		Date of Report (Mo, Da, Yr)	1	Period of Report 2008/Q4
UNS E	lectric, Inc.	(2)	씀/	A Resubmis	sion	04/18/2009	End	of <u>2000/44</u>
		L		OFFIC				
responding (such 2. If a	port below the name, title and salary for eandent includes its president, secretary, trea as sales, administration or finance), and at change was made during the year in the inbent, and the date the change in incumber	isurer, ny othe ncumb	and er po ent	tive officer of the control of the c	whose salary ident in charg performs sin	ge of a principal busines nilar policy making functi	s unit, divi ions.	sion or function
Line	Title					. Name of Officer	Т	Salary
No.	(a)					(b)		Salary for Year (c)
1	President					James S. Pignatelli*		726,000
	Vice President and Secretary					Raymond S. Heyman		316,000
1	Vice President and Treasurer					Kevin P. Larson		316,000
	Vice President and Controller					Karen G. Kissinger		249,000
	Vice President and General Manager					Thomas J. Ferry*		······································
	Vice President			****		Thomas A. McKenna		193,000
	Vice President					David G. Hutchens		206,000
	Vice President		• • •			Philip J. Dion*		175,000
9								
10	* See Footrote					***************************************		
11	Balance got in 190 has a sequence to traver secured a third and the Trical Color Secure secure.	11. 11. 11. 11. 11. 11. 11. 11. 11. 11.	914,55499		A			
12	The reported salaries are presented in total for	each						
13	employee. Only a portion thereof is allocated to							
14	UNS Electric, Inc.		~					
15						:		
16								
17								
18								
19								
20								
21		·····						
22								
23								
24								at.
25								
26								
27								
28				····			······································	
29								
30			····		······································			
31								
32								
33							-,	
34								
36								
37		·····				<u> </u>		
38						<u> </u>		
39							,,,,,	
40								
41								
42				···········				
43					w			
44		····	···					
(I .							

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
•	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 104 Line No.: 10 Column: a

Thomas J. Ferry, V.P. and GM retired effective February 1, 2008. Effective March 1, 2008, Philip Dion was elected Vice President. James S. Pignatelli retired effective December 2008. Paul J. Bonavía became President in January 2009.

Name	of Respondent	This (1)	Report Is: [X]An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report 2008/Q4
UNS	Electric, Inc.	(2)	A Resubmission		04/18/2009	End of 2008/Q4
			DIRECTORS			
1. Re	port below the information called for concerning each	director	of the respondent who h	eld office	at any time during the year.	Include in column (a), abbreviated
titles o	of the directors who are officers of the respondent.					
	signate members of the Executive Committee by a trip	aste	risk and the Chairman of	the Execu	tive Committee by a double	asterisk.
Line No.	Name (and Title) of I	Directo	r		Principal Bu (siness Address b)
1	James S. Pignatelli, President			Tucson,	Arizona	
2	Michael J. DeConcini, Sr. Vice President			Tucson,	THE RESIDENCE OF THE PERSON OF	
3	Raymond S. Heyman, Vice President and Secre	tary		Tucson,	Arizona	
4						
5	See Foothote					
6						
7						
8						
9						
11						
12						
13					······································	
14						
15						
16				ļ		
17						
18				ļ		
19 20						
21						
22						
23						
24						
25				ļ		
26						
27 28				<u> </u>		
29				 		
30						
31			<u>,.,.,</u>	<u> </u>		
32						
33				ļ		
34					·	
35				<u> </u>		
36						
37 38				 	www	And the second s
39		·		 		
40						·····
41		~~~				
42						
43						
44				ļ		· · · · · · · · · · · · · · · · · · ·
45				ļ		
46				-		
47				 		
40						
1				1		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA	1	

Schedule Page: 105 Line No.: 5 Column: a
The UNS Electric Board does not have an Executive Committee. James S. Pignatelli retired effective December 2008. Paul J. Bonavia became President in January 2009.

	This Report Is:	Date of Report	Year/Period of Report
Name of Respondent UNS Electric, Inc.	(1) X An Original	1	End of 2008/Q4
ONO Electric, inc.	(2) A Resubmission	04/18/2009	
	IMPORTANT CHANGES DURING THE	E QUARTER/YEAR	
Give particulars (details) concerning the ma accordance with the inquiries. Each inquiry information which answers an inquiry is give 1. Changes in and important additions to fir franchise rights were acquired. If acquired 2. Acquisition of ownership in other compar companies involved, particulars concerning Commission authorization. 3. Purchase or sale of an operating unit or and reference to Commission authorization were submitted to the Commission. 4. Important leaseholds (other than leasehous effective dates, lengths of terms, names of reference to such authorization. 5. Important extension or reduction of transbegan or ceased and give reference to Concustomers added or lost and approximate a new continuing sources of gas made availa approximate total gas volumes available, pe 6. Obligations incurred as a result of issuar debt and commercial paper having a maturiappropriate, and the amount of obligation or 7. Changes in articles of incorporation or a 8. State the estimated annual effect and no 9. State briefly the status of any materially proceedings culminated during the year. 10. Describe briefly any materially important director, security holder reported on Page 1 party or in which any such person had a maturiation of the interpretation of the i	reshould be answered. Enter "none," "need elsewhere in the report, make a referenchise rights: Describe the actual convithout the payment of consideration, so nies by reorganization, merger, or consist the transactions, name of the Commissions, and the transactions, name of the Commissions, it is any was required. Give date journal colds for natural gas lands) that have be parties, rents, and other condition. Startsmission or distribution system: State to annual revenues of each class of services able to it from purchases, development, eriod of contracts, and other parties to a nice of securities or assumption of liability of one year or less. Give reference for guarantee. Important legal proceedings pending at a transactions of the respondent not did 106, voting trustee, associated company a data required by Instructions 1 to 11 ablidirectors, major security holders and volunts or transactions causing the propriet its loaned or money advanced to its parties to annual or money advanced to its parties to annual or money advanced to its parties to annual or money advanced to its parties to annual or money advanced to its parties.	and applicable," or "NA" who rence to the schedule in who is ideration given therefore state that fact. Solidation with other compassion authorizing the transal property, and of the transal entries called for by the Lenacquired or given, assiste name of Commission a derritory added or relinquistined. State also the approper and such arrangements, exities or guarantees including to FERC or State Commistive FERC or State Commistive and purpose of such the end of the year, and its end of the year, and its proprietary capital ratio to be lession and its proprietary capital ratio to be lession, subsidiary, or affiliate and subsidiary, or affiliate	ere applicable. If which it appears. It and state from whom the anies: Give names of action, and reference to actions relating thereto, uniform System of Accounts gned or surrendered: Give uthorizing lease and give uned and date operations eximate number of eany must also state major rwise, giving location and to. In gissuance of short-term sion authorization, as changes or amendments. The results of any such report in which an officer, my of these persons was a port to stockholders are included on this page. It is less than 30 than 30 percent, and the discompanies through a
PAGE 108 INTENTIONALLY LEFT			
SEE PAGE 109 FOR REQUIRED	INFORMATION.		
	,		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
IMPORTAN	T CHANGES DURING THE QUARTER/YEAR (Continued)	

- 1. None
- 2. None
- 3. None
- 4. None
- 5. UNS Electric completed construction of 9.03 miles (47,721 feet) of 69kV transmission line on single pole steel structures. The line was energized on Sept. 16, 2008. The line was constructed for the purpose of providing Mercator Mine with the additional load requirements needed for their phase I mining expansion. The mine will be ramping up from approx. 8MW to 20/25 MW at full Phase I expansion. No state territory was added or relinquished and there were no customers added or lost in association with this additional line.
- 6. On August 7, 2008, UNS Electric issued \$100 million of senior unsecured debt; \$50 million at 6.5%, due 2015 and \$50 million at 7.1%, due 2023 (UNS Electric 2008 Long-Term Debt). The UNS Electric 2008 Long-Term Debt is guaranteed by UES. The debt was issued under ACC Decision No. 69395 dated March 22, 2007. See Note 6 Debt and Capital Lease Obligations.
- 7. None
- 8. Both union and non-union employees received an average wage increase of approximately 3% in January 2008.
- 9. There are no material pending legal or regulatory proceedings to which UNSE is a party, other than the following which are described in Note 2 Regulatory Matters or Note 4 Commitments:
 - 2008 Rate Order
 - Purchased Power and Fuel Adjustment Clause (PPFAC)
 - Purchased Power Agreement
 - Income Statement impact of applying FAS 71
 - Fuel and power transactions
- 10. None
- 11. N/A
- 12. See notes on pages 122 and 123.
- 13. Gail Boswell was elected Assistant Treasurer on May 2, 2008. Tom Ferry retired as Vice President and General Manager effective February 1 2008. James S. Pignatelli, President, retired effective December 31, 2008. Paul J. Bonavia was elected President effective January 1, 2009.
- 14. N/A

Name	of Respondent	This Report Is:	Date of R			Period of Report
UNS E	lectric, Inc.	(1) X An Original	04/18/200		End o	of 2008/Q4
		(2) A Resubmission)
	COMPARATIV	E BALANCE SHEET (ASSETS	ANDOTHER		·	
Line		·	Ref.		nt Year larter/Year	Prior Year End Balance
No.	Title of Account	,	Page No.		ance	12/31
	(a)	`	(b)		c)	(d)
1	UTILITY PLA	NT	· · · · · · · · · · · · · · · · · · ·			
2	Utility Plant (101-106, 114)		200-201	44	48,254,929	429,857,106
3	Construction Work in Progress (107)		200-201		18,758,596	14,395,484
4	TOTAL Utility Plant (Enter Total of lines 2 and	3)		46	57,013,525	444,252,590
5	(Less) Accum. Prov. for Depr. Amort. Depl. (10		200-201	27	74,618,330	265,742,112
6	Net Utility Plant (Enter Total of line 4 less 5)			19	92,395,195	178,510,478
7	Nuclear Fuel in Process of Ref., Conv., Enrich.	and Fab. (120.1)	202-203		0	0
8	Nuclear Fuel Materials and Assemblies-Stock				0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)				0	0
10	Spent Nuclear Fuel (120.4)				0	0
11	Nuclear Fuel Under Capital Leases (120.6)				0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel A	ssemblies (120.5)	202-203		o	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less				0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)	· · · · · · · · · · · · · · · · · · ·		19	92,395,195	178,510,478
15	Utility Plant Adjustments (116)		122		0	. 0
16	Gas Stored Underground - Noncurrent (117)				0	0
17	OTHER PROPERTY AND	INVESTMENTS				
18	Nonutility Property (121)			ENGINEERING STREET	521,164	629,027
19	(Less) Accum. Prov. for Depr. and Amort. (122	?}			0	0
20	Investments in Associated Companies (123)				0	0
21	Investment in Subsidiary Companies (123.1)		224-225		0	0
22	(For Cost of Account 123.1, See Footnote Pag	ne 224. line 42)			Control of the said	
23	Noncurrent Portion of Allowances		228-229		0	0
24	Other Investments (124)				0	0
25	Sinking Funds (125)				0	. 0
26	Depreciation Fund (126)				0	0
27	Amortization Fund - Federal (127)				0	0
28	Other Special Funds (128)				0	0
29	Special Funds (Non Major Only) (129)				0	0
30	Long-Term Portion of Derivative Assets (175)			· · · · · ·	1,517,124	7,779,094
31	Long-Term Portion of Derivative Assets – Hed	ges (176)		<u> </u>	0	0
32	TOTAL Other Property and Investments (Lines				2,038,288	8,408,121
33	CURRENT AND ACCR					
34	Cash and Working Funds (Non-major Only) (1				0	0
35	Cash (131)				4,635,779	1,563,904
36	Special Deposits (132-134)				6,631,340	11,340
37	Working Fund (135)				28,623	20,784
38	Temporary Cash Investments (136)				4,170,669	1,102,702
39	Notes Receivable (141)				0	0
40	Customer Accounts Receivable (142)				10,890,931	10,843,445
41	Other Accounts Receivable (143)				887,753	421,379
42	(Less) Accum. Prov. for Uncollectible AcctCi	redit (144)			1,378,758	848,012
43	Notes Receivable from Associated Companie	s (145)			0	0
44	Accounts Receivable from Assoc. Companies	(146)			4,052,567	243,223
45	Fuel Stock (151)		227		20,661	22,302
46	Fuel Stock Expenses Undistributed (152)		227		0	0
47	Residuals (Elec) and Extracted Products (153)	227		0	0
48	Plant Materials and Operating Supplies (154)		227		8,196,620	7,297,703
49	Merchandise (155)		227		0	. 0
50	Other Materials and Supplies (156)		227		0	0
51	Nuclear Materials Held for Sale (157)		202-203/227		0	0
52	Allowances (158.1 and 158.2)		228-229		0	0
			<u> </u>	<u> </u>		<u> </u>
FFI	RC FORM NO. 1 (REV. 12-03)	Page 110				

Name	e of Respondent	This Report Is:	Date of R	• ,	Year/F	Period of Report
UNS E	lectric, Inc.	(1) ☒ An Original (2) ☐ A Resubmission	(Mo, Da, 04/18/20		End o	f 2008/Q4
	COMPARATIV	E BALANCE SHEET (ASSETS	AND OTHER	R DEBITS	(Continued)	
Line No.	Title of Account		Ref. Page No. (b)	Curren End of Qua Bala (d	t Year arter/Year ince	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances				0	0
54	Stores Expense Undistributed (163)		227		766,750	357,967
55	Gas Stored Underground - Current (164.1)				0	0
56	Liquefied Natural Gas Stored and Held for Prod	cessing (164.2-164.3)			0	0
57	Prepayments (165)		<u> </u>		896,582	515,301
58	Advances for Gas (166-167)					0
59	Interest and Dividends Receivable (171)				70,000	0
60	Rents Receivable (172)				0.000.105	0
61	Accrued Utility Revenues (173)	4.4		ļ	9,992,135	8,144,965
62	Miscellaneous Current and Accrued Assets (17	(4)		 	260,000	11 214 050
63	Derivative Instrument Assets (175)				3,101,928	11,214,060 7,779,094
64	(Less) Long-Term Portion of Derivative Instrum	nent Assets (175)			1,517,124	1,119,094
65	Derivative Instrument Assets - Hedges (176)	aont Accota Hadasa (176			0	. 0
66	(Less) Long-Term Portion of Derivative Instrum		<u> </u>	ļ	51,706,456	33,131,969
67	Total Current and Accrued Assets (Lines 34 th	·	 		71,700,430	33,131,909
68	DEFERRED DI	EDIIS			727,761	190,745
69	Unamortized Debt Expenses (181)		230	<u> </u>	121,101	130,140
70	Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Cost	e (182 2)	230	 	0	<u>ŏ</u>
71	Other Regulatory Assets (182.3)	5 (102.2)	232		26,602,011	1,803,770
72	Prelim. Survey and Investigation Charges (Ele	ctric) (183)	1.02	1	367,591	367,591
74	Preliminary Natural Gas Survey and Investigat				0	0
75	Other Preliminary Survey and Investigation Ch				0	0
76	Clearing Accounts (184)	argoo (100.2)		<u> </u>	o	0
77	Temporary Facilities (185)			†	o	0
78	Miscellaneous Deferred Debits (186)		233		3,068	604,406
79	Def. Losses from Disposition of Utility Plt. (187	7)	1	 	0	0
80	Research, Devel. and Demonstration Expend.		352-353		0	0
81	Unamortized Loss on Reaquired Debt (189)				0	0
82	Accumulated Deferred Income Taxes (190)		234		8,929,175	10,532,742
83	Unrecovered Purchased Gas Costs (191)				0	0
84	Total Deferred Debits (lines 69 through 83)				36,629,606	13,499,254
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)			25	82,769,545	233,549,822
FEI	RC FORM NO. 1 (REV. 12-03)	Page 111				

Line No. 1 P 2 C 3 P 4 C 5 S 6 P 7 C 8 Ir 9 (I	Title of Account (a) PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)	(1) ☑ An Original (2) ☐ A Rresubmission BALANCE SHEET (LIABILITIE	(mo, da, 04/18/20 ES AND OTHE Ref. Page No. (b) 250-251	09	ar /Year	Prior Year End Balance 12/31 (d)
1 P 2 C 3 P 4 C 5 S 6 P 7 C 8 Ir 9 (t 10 (t)	Title of Account (a) PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)	BALANCE SHEET (LIABILITIE	Ref. Page No. (b)	R CREDITS) Current Ye End of Quarter Balance	ar /Year	Prior Year End Balance 12/31
1 P 2 C 3 P 4 C 5 S 6 P 7 C 8 Ir 9 (I	Title of Account (a) PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)		Ref. Page No. (b) 250-251	Current Ye End of Quarter Balance	ar /Year	End Balance 12/31
1 P 2 C 3 P 4 C 5 S 6 P 7 C 8 Ir 9 (U	(a) PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)		Page No. (b) 250-251	End of Quarter Balance	/Year	End Balance 12/31
2 C 3 P 4 C 5 S 6 P 7 C 8 Ir 9 (U	PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)		250-251			
2 C 3 P 4 C 5 S 6 P 7 C 8 Ir 9 (U	Common Stock Issued (201) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)				40	
3 P 4 C 5 S 6 P 7 C 8 Ir 9 (U	Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)			_ I	10	
4 C 5 S 6 P 7 C 8 Ir 9 (U	Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)				0	
5 S 6 P 7 C 8 In 9 (L	Stock Liability for Conversion (203, 206)		252		0	
6 P 7 C 8 Ir 9 (I			252		o	
7 C 8 Ir 9 (l 10 (l	Premium on Capital Stock (207)		252		o	**************************************
8 Ir 9 (l 10 (l	Other Paid-In Capital (208-211)		253	58,8	36,661	58,616,6
9 (l	nstallments Received on Capital Stock (212)		252		0	·····
10 (1	Less) Discount on Capital Stock (213)		254		o	*************************************
	Less) Capital Stock Expense (214)		254		0	
11 R	Retained Earnings (215, 215.1, 216)		118-119	24,8	8,535	21,140,6
	Jnappropriated Undistributed Subsidiary Earni	ngs (216.1)	118-119		0	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Less) Reaguired Capital Stock (217)		250-251		0	
	Noncorporate Proprietorship (Non-major only)	(218)		1	o	
	Accumulated Other Comprehensive Income (2	<u> </u>	122(a)(b)		0	31,5
	Total Proprietary Capital (lines 2 through 15)		1	83,7	55,206	79,788,8
	ONG-TERM DEBT	*	<u> </u>			
	Bonds (221)	····	256-257		0	
	Less) Reaquired Bonds (222)	and the second s	256-257	1	0	· · · · · · · · · · · · · · · · · · ·
	Advances from Associated Companies (223)	······································	256-257	1	o	
	Other Long-Term Debt (224)		256-257	108.0	00,000	86,000,0
	Jnamortized Premium on Long-Term Debt (22	5)			0	······································
	Less) Unamortized Discount on Long-Term D			1	o	
	Total Long-Term Debt (lines 18 through 23)			108,0	00,000	86,000,0
	OTHER NONCURRENT LIABILITIES			<u> </u>		······································
	Obligations Under Capital Leases - Noncurrent	(227)		1-	47,247	258,0
	Accumulated Provision for Property Insurance				o	
	Accumulated Provision for Injuries and Damag			1:	29,718	37,8
29 A	Accumulated Provision for Pensions and Bene	fits (228.3)		3,5	86,685	1,816,6
30 A	Accumulated Miscellaneous Operating Provision	ons (228.4)			0	
	Accumulated Provision for Rate Refunds (229)				0	
32 L	Long-Term Portion of Derivative Instrument Lie	abilities		8,7	30,905	1,651,2
33 L	Long-Term Portion of Derivative Instrument Lie	abilities - Hedges			o	
34 A	Asset Retirement Obligations (230)				o	
35 T	Total Other Noncurrent Liabilities (lines 26 thro	ough 34)		12,5	94,555	3,763,7
36 C	CURRENT AND ACCRUED LIABILITIES					
37 N	Notes Payable (231)				0	
38 A	Accounts Payable (232)			11,0	57,084	13,438,3
39 1	Notes Payable to Associated Companies (233)			0	
40 A	Accounts Payable to Associated Companies (234)		6,7	82,852	3,396,2
41 (Customer Deposits (235)			4,0	82,476	3,732,1
42 7	Taxes Accrued (236)		262-263	1,5	97,801	828,0
	Interest Accrued (237)			2,8	70,339	1,889,5
43				1		
	Dividends Declared (238)				<u> </u>	

Page 112

FERC FORM NO. 1 (rev. 12-03)

Name	of Respondent			Period of Report			
		An Original A Rresubmission	(mo, da, 04/18/20			of 2008/Q4	
	COMPARATIVE B		SHEET (LIABILITIE			I	
lino			:		Currer		Prior Year
Line No.				Ref.	1	arter/Year	End Balance
,,,,,	Title of Account			Page No.	1	ance	12/31
	(a)			(b)	,,	c) O	(d)
46	Matured Interest (240) Tax Collections Payable (241)				 	2,381,342	0 1,722,523
47 48	Miscellaneous Current and Accrued Liabilities (242)			 	864,429	706,639
49	Obligations Under Capital Leases-Current (243					102,999	97,022
50	Derivative Instrument Liabilities (244)	<u></u>			 	26,886,935	2,384,314
51	(Less) Long-Term Portion of Derivative Instrum	ent Liabilit	ies		 	8,730,905	1,651,215
52	Derivative Instrument Liabilities - Hedges (245)					0	0
53	(Less) Long-Term Portion of Derivative Instrum		ies-Hedges			0	0
54	Total Current and Accrued Liabilities (lines 37 t		***************************************			47,895,352	26,543,747
55	DEFERRED CREDITS						
56	Customer Advances for Construction (252)		······································			12,605,744	12,102,773
57	Accumulated Deferred Investment Tax Credits	(255)		266-267		0	0
58	Deferred Gains from Disposition of Utility Plant	(256)				0	0
59	Other Deferred Credits (253)			269		108,575	341,526
60	Other Regulatory Liabilities (254)			278		7,537,488	19,122,126
61	Unamortized Gain on Reaquired Debt (257)					0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)		272-277		0	0
63	Accum. Deferred Income Taxes-Other Property	(282)				10,390,411	5,648,809
64	Accum. Deferred Income Taxes-Other (283)					-117,786	238,188
65	Total Deferred Credits (lines 56 through 64)					30,524,432	37,453,422
66	TOTAL LIABILITIES AND STOCKHOLDER EC	UITY (line	s 16, 24, 35, 54 and 65)		2	82,769,545	233,549,822
FER	RC FORM NO. 1 (rev. 12-03)		Page 113				

Name	of Respondent	This Report Is: (1) X An O	riginal		te of Report o, Da, Yr)	Year/Period	•
UNS	Electric, Inc.		submission	1 .	18/2009	End of	2008/Q4
		`' []	EMENT OF IN	COME			
Quarte	erly			****			
1. Ente	er in column (d) the balance for the reporting quar	ter and in colum	in (e) the balar	nce for the same	three month period	od for the prior yea	ar.
	ort in column (f) the quarter to date amounts for			in (h) the quarte	r to date amounts	for gas utility, and	I in (j) the
quarte	r to date amounts for other utility function for the port in column (g) the quarter to date amounts for	current year qua	rter. action: in colur	on (i) the quarte	r to date amounts	for gas utility, and	l in (k) the
	r to date amounts for other utility function for the			iii (iy tiro qomita			
	dditional columns are needed place them in a foo						
	il or Quarterly if applicable not report fourth quarter data in columns (e) and (n					
6. Rep	ort amounts for accounts 412 and 413, Revenue	and Expenses	from Utility Pla	ant Leased to C	thers, in another u	tility columnin a si	imilar manner to
a utilit	y department. Spread the amount(s) over lines 2	thru 26 as appre	opriate, Includ	e these amoun	s in columns (c) a	nd (d) totals.	
7. Rep	port amounts in account 414, Other Utility Operati	ng Income, in th	e same manne	er as accounts 4	12 and 413 above	1.	
ö. Ker	oort data for lines 8, 10 and 11 for Natural Gas co	npanies using a	ICCOUITES 404. I	, 404.2, 404.3,	+07,1 and +07.2.		
Line				Total	Total	Current 3 Months	Prior 3 Months
No.				Current Year to	Prior Year to	Ended	Ended
			(Ref.)	Date Balance for	Date Balance for	Quarterly Only	Quarterly Only
	Title of Account		Page No.	Quarter/Year	Quarter/Year	No 4th Quarter	No 4th Quarter
	(a)		(b)	(c)	(d)	(e)	(f)
L	UTILITY OPERATING INCOME		300-301	194,910,68	168,958,769		
	Operating Revenues (400)		300-301	194,910,00	100,930,709		
 	Operating Expenses		320-323	162,097,30	2 135,881,877		
J	Operation Expenses (401)		320-323	2,616,73			
1	Maintenance Expenses (402)		336-337	17,444,03			
	Depreciation Expense (403)		336-337	17,444,00	10,923,124		
	Depreciation Expense for Asset Retirement Costs (403.1)		336-337	1,217,11	5 1,422,650		
<u></u>	Amort. & Dept. of Utility Plant (404-405)		336-337	-4,231,73			
1	Amort. of Utility Plant Acq. Adj. (406)	du Conto (407)	000-001	-4,201,70	1 -4,201,211		
ļ	Amort. Property Losses, Unrecov Plant and Regulatory Stu	Jy Cosis (407)					
<u> </u>	Amort. of Conversion Expenses (407)			58,33	3		
L	Regulatory Debits (407.3)			36,33	3		
	(Less) Regulatory Credits (407.4)		262-263	3,680,63	4 3,405,522		***********
	Taxes Other Than Income Taxes (408.1)		262-263	-3,812,58		<u></u>	
	Income Taxes - Federal (409.1)		262-263	-3,612,30	<u> </u>		
16	- Other (409.1)		234, 272-277	12,945,55			·····
1	Provision for Deferred Income Taxes (410.1)			6,912,27			
1	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		234, 272-277	0,512,21	0 3,030,903		
19	Investment Tax Credit Adj Net (411.4)		200			<u> </u>	
20	(Less) Gains from Disp. of Utility Plant (411.6)						
21	Losses from Disp. of Utility Plant (411.7)						
22	(Less) Gains from Disposition of Allowances (411.8)	·····				ļ	
	Losses from Disposition of Allowances (411.9)		<u> </u>			<u> </u>	ļ
	Accretion Expense (411.10)		ļ	404.004.11	450 775 004		
1	TOTAL Utility Operating Expenses (Enter Total of lines 4 ti		<u> </u>	184,964,10			
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,	ine 27	 	9,946,5	9,183,748		

Name of Respondent		This Report Is: (1) X An Original		of Report Da, Yr)	Year/Period of Report	
UNS Electric, Inc.		(2) A Resubmiss	1 ' '	3/2009	End of	
			OME FOR THE YEAR (C	Continued)		
10. Give concise explanatimade to the utility's custor the gross revenues or cos of the utility to retain such 11 Give concise explanatiproceeding affecting rever and expense accounts. 12. If any notes appearing 13. Enter on page 122 a cincluding the basis of allocity. Explain in a footnote if	tant notes regarding the stations concerning unsettled ramers or which may result in its to which the contingency revenues or recover amour ons concerning significant an ues received or costs incurry in the report to stokholders concise explanation of only totations and apportionments of the previous year's/quarter fufficient for reporting additional concerning additional	ate proceedings where a commaterial refund to the utiling relates and the tax effect of the paid with respect to position amounts of any refunds mored for power or gas pureds are applicable to the Stathose changes in accounting from those used in the property of the paid of the process are different from those used in the process are different from those are different from those are different from those are different from those are different from the process ar	contingency exists such till with respect to power or stogether with an explanation or gas purchases. ade or received during the hes, and a summary of till tement of Income, such receding year. Also, give on that reported in prior re-	or gas purchases. Sation of the major fa e year resulting from he adjustments mad- notes may be include the year which had the appropriate dollar	State for each year effect ctors which affect the rig a settlement of any rate e to balance sheet, income and at page 122. an effect on net income ar effect of such changes	me,
tills soliculia.						
	RIC UTILITY		JTILITY		IER UTILITY	Line
Current Year to Date (in dollars)	Previous Year to Date (in dollars)	Current Year to Date (in dollars)	Previous Year to Date (in dollars)	Current Year to Date (in dollars)	Previous Year to Date (in dollars)	No.
(g)	(h)	(i)	(i)	(k)	(1)	
						1
194,910,688	168,958,769					2
						3
162,097,302	135,881,877					4
2,616,736	4,141,624					5
17,444,031	16,923,124					6
						7
1,217,115	1,422,650	****				8
-4,231,731	-4,287,271					9
						10
						11
58,333						12
	A 405 F00					13
3,680,634	3,405,522					14 15
-3,812,582	1,817,863			ļ		16
-139,010	318,033					17
12,945,552	3,788,564 3,636,965			<u></u>		18
6,912,276	3,030,903		-			19
						20
						21
						22
						23
						24
184,964,104	159,775,021					25
9,946,584	9,183,748			:		26
					1	

UNS Electric, Inc. (2) A Resubmission 04/18/2009 STATEMENT OF INCOME FOR THE YEAR (continued) 1 Current 3 Months 1 Prior 3 Months	Name		his Report Is:	Date	e of Report	Year/Perior	' 1
STATEMENT OF TRICORRE FOR THE YEAR (Continued)	UNS	Elastria ina		(Mo, Da, Yr)		End of	2008/Q4
TOTAL Current Year Previous Year Previ		1/2	1				
Content		SIAIE	MENT OF INCOME FOR T	····		Current 3 Months	Prior 3 Months
Title of Account	Line			то	TAL		
Title of Account (a)	No.		(Daf)				l i
(a) (b) (c) (d) (e) (d) (f) (f) (d) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f		Title of Assount	1 , ,	Current Year	Previous Vear	•	
27. Net Utility Opening Income (Carried forward from page 114) 29. Other Income and Debuctions 30. Horolatify Opening Income 31. Reservace From Marchandsing, Jobbry and Content Work (415) 31. Exercises From Marchandsing, Jobbry and Content Work (415) 32. Exercises From Marchandsing, Jobbry and Content Work (415) 33. Reverses From Marchandsing, Jobbry and Content Work (415) 43. Exercises From Marchandsing, Jobbry and Content Work (415) 44. Exercises From Marchandsing, Jobbry and Content Work (415) 45. Exercises From Marchandsing, Jobbry and Content Work (415) 46. Exercises From Marchandsing, Jobbry (417) 47. Exercises From Marchandsing, Jobbry (417) 48. Reverses From Marchandsing, Jobbry (417) 48. Reverses From Marchandsing, Companies (418.1) 49. Reverses From Marchandsing, Companies (418.1) 40. Salan on Bisposition of Proceeping (421.1) 40. Salan on Bisposition of Proceeping (421.1) 41. From Marchandsing, Jobbry (421.1) 42. Cheff Incomment Content From Marchandsing, Jobbry (421.1) 43. Incomment From Marchandsing, Jobbry (421.1) 44. Minodisences Ameritation (425) 45. Devalences From Marchandsing, Jobbry (421.1) 46. Like Incomment Grandsing From Marchandsing, Jobbry (421.1) 47. Penaltate (426.3) 48. Expression of Proceeping (421.1) 48. Devalences Ameritation (425.1) 49. Cheff Devalences (426.3) 49. Expression of Proceeping (421.1) 40. Cheff Devalences (426.3) 40. Cheff Devalences (426.3) 41. Expression (426.3) 42. Cheff Devalences (426.3) 43. Expression (426.3) 44. Expression (426.3) 45. Taxes (496.1) 46. Like Incomment Case (496.2) 47. Penaltate (426.3) 48. Expression (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff Devalences (426.3) 49. Cheff			, T		!!		I :
20 Other Income and Debodors		(a)	(8)	(0)	(4)	(0)	
20 Other Income and Debodors					1		
20 Other Income and Debodors	27	Not Hillity Operating Income (Carried forward from page 114)		9 946 584	9 183 748		
250 Ohre Income				3,040,004	3,100,710		
30 Novulity Operating Income							
31 Revenues From Nerchandering., Johann Contract Work (415)	ļ						
S2 Lisas Costs and Exp. of Marchandsing, Job. & Contract Work (416) 561 5-,218			4 (*)				
Revenues From Nicrobility Operations (417.) 228.035 78.651				054			<u> </u>
		in the second se	(416)				
Standard Standard							
198 Early in Famings of Subsidiary Companies (418.1) 119 207.201 289.104 37 Interest and Dividend Income (419) 207.201 289.104 381 Allowance for Other Funds Used Turing Construction (419.1) 322,168 442,089 442,089 44		The state of the s		153,116	35,024		
37 Interest and Dividend Income (419)							
38 Allowarios for Other Funds Used During Construction (419.1) 322,168 442,086 39 Miscolismous Nonoperating Income (427) 200,2005 1,369,350 2170,387 200,2005 1,369,350 2170,387 200,2005 1,369,350 2170,387 200,2005 1,369,350 2170,387 200,2005 1,369,350 2170,387 200,2005 2,170,387 2,170	36	Equity in Earnings of Subsidiary Companies (418.1)	119				
Mecoellaneous Nonoperating Income (421) 202,205 1,386,950	37	Interest and Dividend Income (419)			 		
40 Sain on Disposition of Property (421.1) 202.205 1.389.950 41 TOTAL Other Income Electer Total of lines 31 thru 40) 805.942 2.170.987 42 Other Income Deductions 34 43 Loss on Disposition of Property (421.2) 44 44 Miscellanous Amortization (425) 340 79.201 45.318 45 Donations (426.1) 340 79.201 45.318 46 Lile Insurance (426.2) 45 45 45 45 45 45 45 4	38	Allowance for Other Funds Used During Construction (419.1)		322,168	442,088		
41 TOTAL Other Income (Enter Total of lines 31 thru 40) 42 Other Income Deductions 31 Loss on Disposition of Property (421.2) 43 Miscolanneous Amoritzation (425) 44 Miscolanneous Amoritzation (425) 45 Donations (426.1) 46 Lide Insurance (426.2) 47 Penalties (426.3) 48 Exp. for Cartain Civic, Political & Related Activities (426.4) 49 Other Deductions (426.5) 50 TOTAL Other Income Deductions (Total of lines 43 thru 49) 51 Taxes Applic to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 53 Income Taxes-Hedrell (409.2) 53 Income Taxes-Hedrell (409.2) 54 Income Taxes-Other (409.2) 55 Provision for Deferred Income Taxes (410.2) 56 (Less) Provision for Deferred Income Taxes (410.2) 57 Investment Tax Credits (420) 58 (Less) Provision for Deferred Income Taxes (410.5) 58 (Less) Investment Tax Credits (420) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 41.50, 59) 50 TOTAL Taxes on Other Income and Deductions (Total of lines 42.5) 58 (Less) Investment Tax Credits (420) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 42.5) 59 (Investment Tax Credits (420) 50 TOTAL Taxes on Other Income and Deductions (Total of lines 42.5) 50 (Less) Investment Tax Credits (420) 51 (Interest Charges 52 (Interest Charges 53 (Interest Charges 54 (Interest Charges 55 (Less) Amoritzation of Claim on Reaquired Debt (226.1) 51 (Interest Charges 56 (Less) Amoritzation of Gain on Reaquired Debt (226.1) 52 (Less) Amoritzation of Gain on Reaquired Debt (226.1) 53 (Less) Amoritzation of Gain on Reaquired Debt (226.1) 54 (Less) Amoritzation of Gain on Reaquired Debt (726.1) 55 (Less) Amoritzation of Gain on Reaquired Debt (726.1) 56 (Less) Amoritzation of Gain on Reaquired Debt (726.1) 57 (Interest Charges (131.2) 58 (Less) Amoritzation of Gain on Reaquired Debt (726.1) 59 (Less) Allowance for Borrowed Funds Used Oring Construction-Cr. (432) 50 (Less) Allowance for Borrowed Funds Used Oring Construction-Cr. (432) 51 (Lines Extraordinary Items (704.1) (Interest Charges) 51 (Lines Extraordinary Items (704.	39	Miscellaneous Nonoperating Income (421)					
41 TOTAL Other Income (Enter Total of lines 31 thru 40) 42 Other Income Deductions 43 Loss on Disposition of Property (421.2) 44 Miscollamenus Ammittation (425) 45 Donaltons (426.1) 46 Lide Insurance (425.2) 47 Penalties (426.3) 48 Exp. for Cartan Civic, Political & Related Activities (426.4) 49 Other Deductions (426.5) 50 TOTAL Other Income Deductions (Total of lines 43 thru 49) 40 Other Deductions (426.5) 51 Taxex Applic to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 53 Income Taxes-Other (409.2) 53 Income Taxes-Other (409.2) 55 Provision for Deferred Income Taxes (408.2) 55 Provision for Deferred Income Taxes (410.2) 56 Income Taxes-Other (409.2) 57 Investment Tax Credit (420.4) 58 Income Taxes (408.4) 59 Total Charace on Chemic Income and Deductions (Total of lines 43.1) 50 Total Charace on Chemic Income Taxes (408.2) 50 Total Charace Other (409.2) 51 Investment Tax Credit (409.2) 52 Taxes Other (409.2) 53 Income Taxes (409.2) 54 Income Taxes (409.2) 55 Provision for Deferred Income Taxes (410.2) 56 Investment Tax Credit (409.4) 57 Investment Tax Credit (410.4) 58 (Less) Investment Tax Credit (420) 59 Total Charace on Other Income and Deductions (Total of lines 45.50, 59) 50 Total Charace on Other Income and Deductions (Total of lines 45.50, 59) 51 Interest Charace 51 Interest Charace 52 Interest Charace 53 Amont of Debt Disc and Expense (428) 54 Amont of Debt Disc and Expense (428) 55 (Less) Amontization of Gain on Reaquired Debt (428.1) 56 (Less) Amontization of Gain on Reaquired Debt (428.1) 57 Net Interest Charace Charace Charace (409.2) 58 (Less) Amontization of Gain on Reaquired Debt (726.1) 59 (Less) Amontization of Gain on Reaquired Debt (726.1) 50 (Less) Allowance for Borrowed Funds Used Dring Construction-Cr. (432) 51 (Less) Almontization of Gain on Reaquired Debt (726.1) 52 (Less) Allowance for Borrowed Funds Used Dring Construction-Cr. (432) 53 (Less) Almontization of Gain on Reaquired Debt (726.1) 54 (Less) Extraordinary Items (706.1) 55 (Less) Almontization of Cast (40	40	Gain on Disposition of Property (421.1)		202,205	1,389,950		
42 Other Income Deductions 43 Loss on Disposition of Property (421.2) 44 Miscollanous Amothrzation (425) 45 Ornalions (428.1) 46 Lile Insurance (426.2) 47 Penalties (426.3) 48 Exp. for Certain (Vinc., Political & Related Activities (428.4) 49 Other Deductions (426.5) 50 TOTAL Other Income Deductions (Total of lines 43 thru 49) 50 TOTAL Other Income Deductions (701.6) 51 Taxes Applic. to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 53 Income Taxes-Federal (409.2) 54 Income Taxes-Federal (409.2) 55 Provision for Deferred Inc. Taxes (410.2) 56 (Loss) Provision for Deferred Inc. Taxes (410.2) 57 Investment Tax Credital, 414 (411.5) 58 (Loss) Provision for Deferred Income Taxes-Cr. (411.2) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 50 Net Other Income and Deductions (Total of lines 41.50, 59) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 50 Net Other Income and Deductions (Total of lines 41.50, 59) 51 Taxes Steptic (198.2) 52 Interest on Long-Term Debt (427) 53 Amont of Debt Disc. and Expense (428) 54 Income Taxes (198.2) 55 (Loss) Amont of Debt Certain (420) 56 (Loss) Amont of Debt Certain (429) 57 Interest Charges 58 (Loss) Amont of Debt Certain (429) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 50 (Loss) Amont of Debt Disc. and Expense (428) 51 Interest Charges 52 (Loss) Amont of Debt Certain (429) 53 (Loss) Amont of Debt Disc. and Expense (428) 54 (Loss) Amont of Debt Disc. and Expense (428) 55 (Loss) Amont of Debt Disc. and Expense (428) 56 (Loss) Amont of Debt Disc. and Expense (428) 57 (Loss) Amont of Debt Disc. and Expense (429) 58 (Loss) Amont of Debt Disc. and Expense (429) 59 (Loss) Amont of Debt Debt Certain (429) 50 (Loss) Amont of Debt Debt Certain (429) 51 (Loss) Amont of Debt Debt Certain (429) 52 (Loss) Amont of Debt Debt Certain (429) 53 (Loss) Amont of Debt Debt Certain (429) 54 (Loss) Amont of Debt Debt Certain (429) 55 (Loss) Amont	41	TOTAL Other Income (Enter Total of lines 31 thru 40)		805,942	2,170,987		
43 Loss on Disposition of Property (421.2) 44 Miscollaneous Amortization (425) 45 Donations (425.7) 46 Like Insurance (426.2) 47 Penalties (426.3) 48 Exp. for Certain Ovice, Political & Related Activities (426.4) 49 Other Deductions (226.5) 51 TOTAL Other Income Deductions (Total of lines 43 hru 49) 52 Taxes Applic. to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 53 Income Taxes-Other (409.2) 54 Income Taxes-Other (409.2) 55 Provision for Deferred Inc. Taxes (410.2) 56 Rossin for Deferred Inc. Taxes (410.2) 57 Investment Tax Credit Adj. Net (411.5) 58 (Less) Investment Tax Credit Adj. Net (411.5) 58 (Less) Investment Tax Credit Adj. Net (411.5) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.59) 50 Net Other Income and Deductions (Total of lines 52.59) 51 TOTAL Taxes on Other Income and Deductions (Total of lines 52.59) 52 Taxes on Other Income Taxes (410.2) 53 Amort. of Deferred Inc. Taxes (410.2) 54 (Less) Investment Tax Credit Adj. Net (411.5) 56 (Less) Investment Tax Credit Adj. Net (411.5) 57 (Investment Tax Credit Adj. Net (411.5) 58 (Less) Investment Tax Credit Adj. Net (411.5) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.59) 50 Net Other Income and Deductions (Total of lines 52.59) 51 Total Taxes on Other Income and Deductions (Total of lines 52.59) 52 Amort. of Debt Disc. and Expense (428) 53 Amort. of Debt Disc. and Expense (428) 54 Amort. of Debt Disc. and Expense (428) 55 (Less) Amort. of Premium on Debt-Credit (429.1) 56 (Less) Amort. of Premium on Debt-Credit (429.1) 57 Interest Charges (Total of lines 52.7, 60 and 70) 58 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 59 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 70 Net Interest Charges (Total of lines 52.7, 60 and 70) 71 Income Before Extraordinary Items (Total of lines 71 and 77) 72 Extraordinary Items (Total of lines 71 and 77) 73 Net Interest Charges (Total of lines 72 and 70) 74 Extraordinary Items (Total of lines 71 and 77) 75 Inc		Other Income Deductions					
44 Miscellaneous Amortization (425) 45 Dorastons (426.1) 46 Life insurance (426.2) 47 Penalties (426.3) 48 Exp. for Certain Civic, Political & Related Activities (426.4) 49 Other Declutions (426.5) 50 TOTAL Other Income Deductions (Total of lines 43 thru 49) 51 Taxes Applie. to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 53 Income Taxes-Federal (409.2) 54 Income Taxes-Federal (409.2) 55 Provision for Deferred Inc. Taxes (410.2) 56 (Less) Provision for Deferred Inc. Taxes (410.2) 57 Investment Tax Credit Adj. Net (411.5) 58 (Less) Investment Tax Credit Adj. Net (411.5) 59 TOTAL Taxes an Other Income and Deductions (Total of lines 41, 50, 59) 50 TOTAL Taxes on Other Income and Deductions (Total of lines 41, 50, 59) 51 Interest Charges 52 Interest on Long-Term Debt (427) 53 Interest on Long-Term Debt (427) 54 Income Taxes Credit Adj. Net (411.5) 56 (Less) Investment Tax Credit Adj. Net (411.5) 57 Investment Tax Credit Adj. Net (411.5) 58 (Less) Investment Tax Credit Adj. Net (411.5) 59 TOTAL Taxes on Other Income and Deductions (Total of lines \$2.58) 50 Total Taxes on Other Income and Deductions (Total of lines \$2.58) 50 Total Taxes on Other Income and Deductions (Total of lines \$2.58) 50 Total Chief Income and Deductions (Total of lines \$2.58) 51 Interest Charges 52 Interest on Long-Term Debt (427) 53 Income Taxes on Other Income and Deductions (Total of lines \$2.58) 56 (Less) Amort of Debt Disc. and Expense (428) 57 Interest Charges 58 Interest Charges 59 Total Taxes on Other Income and Deductions (701.5) 59 Total Taxes on Other Income and Deductions (701.5) 50 (Less) Amort of Debt Disc. and Expense (428) 50 (Less) Amort of Debt Disc. and Expense (428) 51 Interest Charges 52 Interest Charges 51 Interest Charges 53 Income Taxes (428) 54 Interest Charges 55 (Less) Amort of Debt Disc. and Expense (428) 55 (Less) Amort of Debt Disc. and Expense (428) 56 (Less) Amort of Debt Disc. and Expense (428) 57 Interest Charges (Total of lines 52 Provision of Debt Debt Disc. and Expense (431) 58 (Less)				100000000000000000000000000000000000000			
45 Donations (426.1) 340 79.201 45,318 46 Libi Insurance (426.2) 57 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			340				
46 Lile Insurance (25.2) 47 Penalties (26.5) 48 Exp. to Certain Civic, Political & Related Activities (426.4) 49 Other Deductions (426.5) 50 TOTAL Other Income Deductions (Total of lines 43 thru 49) 49 Other Deductions (426.5) 51 Taxes Applic to Other Income and Deductions 52 Taxes Other Timan Income Taxes (408.2) 52 Taxes Other Timan Income Taxes (408.2) 53 Income Taxes-Federal (409.2) 54 honome Taxes-Federal (409.2) 55 Provision for Deferred Inc. Taxes (410.2) 56 (Less) Provision for Deferred Income Taxes (410.2) 57 Investment Tax Credit Agricult (411.5) 58 (Less) Investment Tax Credit Agricult (420) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 59 Total Taxes and Deductions (Total of lines 41, 50, 59) 50 Net Other Income and Deductions (Total of lines 43, 50, 59) 51 Interest Charges 52 Interest Charges 53 Amont of Dealbrick and Expense (428) 54 Amont Dealbricks and Expense (428) 55 Amont of Dealbricks and Expense (428) 56 (Less) Amontization of Loss on Reaquired Debt-Credit (429.1) 56 (Less) Amontization of Gain on Reaquired Debt-Credit (429.1) 56 (Less) Amontization of Gain on Reaquired Debt-Credit (429.1) 57 Interest Charges 58 (Less) Amont of Premium on Debt-Credit (429.1) 59 (Less) Amontization of Gain on Reaquired Debt-Credit (429.1) 50 (Less) Amontization of Loss on Reaquired Debt-Credit (429.1) 51 Interest Charges (Total of lines 62 thru 69) 52 (Less) Amont of Premium on Debt-Credit (429.1) 53 (Less) Amontization of Loss on Reaquired Debt-Credit (429.1) 54 (Less) Amontization of Loss on Reaquired Debt-Credit (429.1) 55 (Less) Amontization of Loss of Gain on Reaquired Debt-Credit (429.1) 54 (Less) Amontization of Loss of Gain on Reaquired Debt-Credit (429.1) 55 (Less) Amontization of Loss of Gain on Reaquired Debt-Credit (429.1) 56 (Less) Amontization of Loss of Gain on Reaquired Debt-Credit (429.1) 57 (Lettaordinary Items (Total of lines 62 thru 69) 58 (Less) Allowance for Bornowed Fund Sued During Construction-Cr. (432) 59 (Less) Allowance for Bornowed Fund Sued During Construc				79 201	45.318		
47 Penalties (426.3) 48 Exp. for Certain Civic, Political & Related Activities (426.4) 49 Other Declutions (426.5) 50 TOTAL Other Income Deductions 51 Taxes Applic, to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 52 Taxes Other Than Income Taxes (408.2) 53 Income Taxes-Federal (408.2) 54 Income Taxes-Federal (408.2) 55 Provision for Deferred Income Taxes (40.2) 56 (Less) Provision for Deferred Income Taxes (40.2) 57 Investment Tax Credit (409.2) 58 (Less) Investment Tax Credit (409.2) 59 (Less) Investment Tax Credit (409.2) 50 (Less) Investment Tax Credit (409.2) 50 (Less) Investment Tax Credit (409.2) 51 (Less) Investment Tax Credit (409.2) 52 (Less) Investment Tax Credit (409.2) 53 (Less) Investment Tax Credit (409.2) 54 (Less) Investment Tax Credit (409.2) 55 (Less) Investment Tax Credit (409.2) 56 (Less) Investment Tax Credit (409.2) 57 (Investment Tax Credit (409.2) 58 (Less) Investment Tax Credit (409.2) 59 (Less) Investment Tax Credit (409.2) 50 (Less) Investment Tax Credit (409.2) 50 (Less) Investment Tax Credit (409.2) 51 (Interest Charges 51 (Less) Investment (409.2) 52 (Interest Charges 53 (Less) Amortization of Loss on Resquired Debt (428.1) 54 (Less) Amortization of Gain on Resquired Debt (428.1) 55 (Less) Amortization of Gain on Resquired Debt (429.1) 56 (Less) Amortization of Gain on Resquired Debt (429.1) 57 (Interest Charges (109.2) 58 (Less) Amortization of Gain on Resquired Debt (429.1) 59 (Less) Amortization of Gain on Resquired Debt (429.1) 50 (Less) Amortization of Gain on Resquired Debt (429.1) 51 (Less) Amortization of Gain on Resquired Debt (429.1) 52 (Less) Amortization of Gain on Resquired Debt (429.1) 53 (Less) Amortization of Gain on Resquired Debt (429.1) 54 (Less) Amortization of Gain on Resquired Debt (429.1) 55 (Less) Amortization of Gain on Resquired Debt (429.1) 56 (Less) Amortization of Gain on Resquired Debt (429.1) 57 (Retracting Items (439.2) 58 (Less) Amortization of Gain on Resquired Debt (429.1) 59 (Less) Amortization of Gain on Resquired Debt (4							
48 Exp. for Certain Civic, Political & Related Activities (426.4) 49 Other Deductions (426.5) 50 TOTAL Other Income Deductions [Total of lines 43 thru 49) 79.952 51 Taxes Applic, to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 52 Taxes Other Than Income Taxes (408.2) 53 Income Taxes-Other (409.2) 54 Income Taxes-Other (409.2) 55 Provision for Deferred Inc. Taxes (410.2) 56 Less) Provision for Deferred Inc. Taxes (410.2) 57 Investment Tax Credit AqNet (411.5) 58 It (1985) Provision for Deferred Income Taxes-Or. (411.2) 58 Income Taxes-Other (409.2) 59 Investment Tax Credit AqNet (411.5) 50 Investment Tax Credit AqNet (411.5) 50 Investment Tax Credit AqNet (411.5) 51 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 51 ToTAL Taxes on Other Income and Deductions (Total of lines 41.50,59) 51 Interest Charges 52 Interest on Long-Term Debt (427) 53 Amort. of Debt Disc. and Expense (428) 54 Amort. of Debt Disc. and Expense (428) 55 Interest on Long-Term Debt (427) 56 Less) Amortization of Loss on Reaquired Debt-Credit (429.1) 56 Less) Amortization of Joss on Reaquired Debt-Credit (429.1) 57 Interest on Debt to Assoc Companies (430) 58 Other Interest Charges (Total of Ines 62 thru 69) 59 Less) Amortization of Joss on Reaquired Debt-Credit (429.1) 50 Interest Charges (Total of Ines 62 thru 69) 70 Net Interest Charges (Total of Ines 62 thru 69) 71 Income Before Extraordinary Items (Total of Ines 57, 60 and 70) 72 Extraordinary Items (Total of Ines 62 thru 69) 73 Extraordinary Items (Less) Interest Charges (Total of Ines 62 thru 69) 74 Income Taxes-Federal and Other (409.3) 75 Extraordinary Items (Jost of Ine 73 tess line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items (Jost of Ine 73 tess line 76) 78 Net Income (Total of Ine 74 and 77)							
49 Other Deductions (426.5) 50 TOTAL Other Income Deductions (Total of lines 43 thru 49) 51 Taxes Applic, to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 53 Income Taxes-Peteral (409.2) 54 Income Taxes-Peteral (409.2) 55 Provision for Deferred Inc. Taxes (410.2) 56 (Less) Provision for Deferred Inc. Taxes (410.2) 57 Investment Tax Credit Adj Net (411.5) 58 (Less) Provision for Deferred Income Taxes-Cr. (411.2) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 59 Tori Net Tax Credit Adj Net (411.5) 50 (Less) Investment Tax Credit Adj Net (411.5) 51 Investment Tax Credit Adj Net (411.5) 52 (Less) Investment Tax Credit Adj Net (411.5) 53 (Less) Investment Tax Credit Adj Net (411.5) 54 (Less) Investment Tax Credit Adj Net (411.5) 55 (Less) Investment Tax Credit Adj Net (411.5) 56 (Less) Investment Tax Credit Adj Net (411.5) 57 (Investment Tax Credit Adj Net (411.5) 58 (Less) Investment Tax Credit Adj Net (411.5) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 50 (Net Other Income and Deductions (Total of lines 52.58) 51 (Interest Contages 52 Interest on Long-Term Debt (427) 53 (Amortization of Loss on Reaquired Debt (428.1) 54 (Less) Amortization of Loss on Reaquired Debt (428.1) 55 (Less) Amortization of Gain on Reaquired Debt Credit (429.9) 56 (Less) Amortization of Gain on Reaquired Debt Credit (429.1) 57 (Interest Contages (701a) of Income Set brus 62 thru 69) 58 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 59 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 50 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 50 (Less) Extraordinary Items (701al of lines 73 less line 74) 50 (Less) Extraordinary Items (701al of lines 73 less line 74) 51 (Income Betore Extraordinary Items (701al of line 75 less line 75) 51 (Income Taxes-Federal and Other (409.3) 52 (Extraordinary Items (701al of line 75 less line 76) 53 (Income Taxes-Federal Income Taxes Federal Inc	}	The state of the s		751	7 100	·	<u> </u>
50 TOTAL Other Income Deductions (Total of lines 43 thru 49) 51 Taxes Applic. to Other Income and Deductions 52 Taxes Other Than Income Taxes (408.2) 52 Income Taxes-Federal (409.2) 53 Income Taxes-Federal (409.2) 54 Income Taxes-Other (409.2) 55 Provision for Deferred Inc. Taxes (410.2) 56 Provision for Deferred Inc. Taxes (410.2) 57 Investment Tax Credit Ad., Net (411.5) 58 (Less) Provision for Deferred Income Taxes-Cr. (411.2) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) 59 TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) 50 Interest On Long-Term Debt (427) 51 Interest Charges 52 Interest on Long-Term Debt (427) 53 Amort. of Debt Disc. and Expense (428) 54 Amort. of Debt Disc. and Expense (428) 55 (Less) Amort. of Premium on Debt-Credit (429.1) 56 (Less) Amort. of Premium on Debt-Credit (429.1) 57 Interest on Debt Debt Osc. Companies (430) 58 Other Interest Expense (431) 59 (Less) Amort. of Premium on Debt-Credit (429.1) 50 (Less) Amort. of Premium on Debt-Credit (429.1) 51 (Less) Amort. of Premium on Debt-Credit (429.1) 52 (Less) Amort. of Premium on Debt-Credit (429.1) 53 (Less) Amort. of Premium on Debt-Credit (429.1) 54 (Less) Amort. of Premium on Debt-Credit (429.1) 55 (Less) Amort. of Premium on Debt-Credit (429.1) 56 (Less) Amort. of Premium on Debt-Credit (429.1) 57 (Interest on Debt to Assoc. Companies (430) 58 (Debt Disc. and Expense (431) 59 (Less) Amort. of Premium on Debt-Credit (429.1) 50 (Less) Amort. of Premium on Debt-Credit (429.1) 50 (Less) Amort. of Premium on Debt-Credit (429.1) 51 (Less) Amort. of Premium on Debt-Credit (429.1) 52 (Less) Amort. of Premium on Debt-Credit (429.1) 53 (Less) Amort. of Premium on Debt-Credit (429.1) 54 (Less) Amort. of Premium on Debt-Credit (429.1) 55 (Less) Amort. of Premium on Debt-Credit (429.1) 56 (Less) Amort. of Premium on Debt-Credit (429.1) 57 (Less) Amort. of Premium on Debt-Credit (429.1) 58 (Less) Amort. of Premium on Debt-Credit (429.1)				751	 		
1 Taxes Applic to Other Income and Deductions 252 Taxes Other Than Income Taxes (408.2) 262.263 268.323 694.622 269.263 268.323 694.622 269.263 269.263 269.323 694.622 269.263 269.323 694.622 269.263 269.323 269.323 694.622 269.263 269.323 269.323 269.323 269.422 269.263 269.323 269.323 269.422 269.263 269.323 269.323 269.422 269.263 269.323 269.422 269.263 269.323 269.323 269.422 269.263 269.323 269.422 269.263 269.422 269.263 269.422 269.263 269.422 269.263 269.422 269.263 269.422 269.263 269.422 269.263 269.422 269.263 269.422 269.263 269.422 269.263 269.422 269.263 269.423 269.263 269.423 269.263 269.423 269.263 269.423 269.263 269.423 269.263 269.423 269.263 269.423 269.263 26				70.050			
52 Taxes Other Than Income Taxes (408.2) 262.263 268.323 694.622 551 Income Taxes-Federal (409.2) 262.263 268.323 694.622 552 554 Income Taxes-Other (409.2) 262.263 58.618 151.748 551 Provision for Deferred Inc. Taxes (410.2) 274.272.77 556 (Less) Provision for Deferred Income Taxes-Cr. (411.2) 274.272.77 557 Investment Tax Credit AdjNet (411.5) 558 (Less) Investment Tax Credit (420) 559 TOTAL Taxes on Other Income and Deductions (Total of lines 52.58) 326.941 846.370 399.449 1.271.020 551 TOTAL Taxes on Other Income and Deductions (Total of lines 41, 50, 59) 399.449 1.271.020 551 Interest Charges 552 552 552 552 552 552 552 552 552 55				79,932	. 53,587 		
153 Income Taxes-Federal (409.2) 262.263 268.323 694,622 262.263 268.323 694,622 262.263 268.323 268.323 269.262 262.263 268.323 269.262 262.263 268.323 269.262 262.263 268.323 269.262 262.263 268.323 269.262 262.263 268.323 269.262 262.263 268.323 269.262 262.263 269.262 262.263 269.262 262.263 269.262 262.263 269.262 262.263 269.262 262.263 269.262 262.263 269.262 262.263 269.262 262.263 262.263 269.262 262.263 262.263 269.262 262.263 262.263 269.262 262.263			200.000				
15 1 15 17 16 15 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 15 17 18 18 18 18 18 18 18				200 000	201,000		
Frovision for Deferred Inc. Taxes (410.2) 234, 272-277				<u> </u>			
Section Class Provision for Deferred Income Taxes-Cr. (411.2) 234, 272-277				58,618	151,/48		
57 Investment Tax Credit AdjNet (411.5)	L				ļ <u></u>		
Section Comparison Compar			234, 272-277				
STOTAL Taxes on Other Income and Deductions (Total of lines 52-58) 326,941 846,370	57	Investment Tax Credit AdjNet (411.5)					
Net Other Income and Deductions (Total of lines 41, 50, 59) 399,049 1,271,020	58	(Less) Investment Tax Credits (420)					
Interest Charges 1	59	TOTAL Taxes on Other Income and Deductions (Total of lines	52-58)	326,941	846,370		
62 Interest on Long-Term Debt (427) 63 Amort. of Debt Disc. and Expense (428) 63 Amort. of Debt Disc. and Expense (428) 64 Amortization of Loss on Reaquired Debt (428.1) 65 (Less) Amort. of Premium on Debt-Credit (429) 66 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) 67 Interest on Debt to Assoc. Companies (430) 68 Other Interest Expense (431) 69 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 70 Net Interest Charges (Total of lines 62 Ihru 69) 71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 72 Extraordinary Items 73 Extraordinary Income (434) 74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Utems (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 79 Net Income (Total of line 71 and 77) 70 Net Income (Total of line 71 and 77) 71 Extraordinary Items After Taxes (line 75 less line 76) 72 Net Income (Total of line 71 and 77) 73 Net Income (Total of line 71 and 77)	60	Net Other Income and Deductions (Total of lines 41, 50, 59)		399,049			
62 Interest on Long-Term Debt (427) 6,379,163 6,053,308 63 Amort. of Debt Disc. and Expense (428) 167,085 219,467 64 Amortization of Loss on Reaquired Debt (428.1) 65 (Less) Amort. of Premium on Debt-Credit (429) 66 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) 67 Interest on Debt to Assoc. Companies (430) 340 68 Other Interest Expense (431) 340 217,612 167,435 69 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 181,815 739,701 70 Net Interest Charges (Total of lines 62 thru 69) 6,582,045 5,700,509 71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 3,763,588 4,754,259 72 Extraordinary Income (434) 74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Utems (Total of line 73 less line 74) 8 Extraordinary Items (Total of line 71 and 77) 3,763,588 4,754,259	61	Interest Charges					
63 Amort. of Debt Disc. and Expense (428) 64 Amortization of Loss on Reaquired Debt (428.1) 65 (Less) Amort. of Premium on Debt-Credit (429) 66 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) 67 Interest on Debt to Assoc. Companies (430) 68 Other Interest Expense (431) 69 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 70 Net Interest Charges (Total of lines 62 thru 69) 71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 72 Extraordinary Items 73 Extraordinary Items (Total of line 73 less line 74) 75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 79 Net Income (Total of line 71 and 77) 70 Net Income (Total of line 71 and 77) 71 Sextraordinary Items After Taxes (line 75 less line 76) 72 Net Income (Total of line 71 and 77) 73 Net Income (Total of line 71 and 77) 74 (Less) Extraordinary Items After Taxes (line 75 less line 76) 75 Net Income (Total of line 71 and 77) 76 Net Income (Total of line 71 and 77) 77 Net Income (Total of line 71 and 77)				6,379,163	6,053,308		
64 Amortization of Loss on Reaquired Debt (428.1) 65 (Less) Amort. of Premium on Debt-Credit (429) 66 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) 67 Interest on Debt to Assoc. Companies (430) 68 Other Interest Expense (431) 69 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 70 Net Interest Charges (Total of lines 62 thru 69) 71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 72 Extraordinary Items 73 Extraordinary Income (434) 74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 78 Net Income (Total of line 71 and 77) 78 Net Income (Total of line 71 and 77) 78 Net Income (Total of line 71 and 77) 78 Net Income (Total of line 71 and 77)				167,085	219,467		
Section Comparison Compar							
66 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) 67 Interest on Debt to Assoc. Companies (430) 68 Other Interest Expense (431) 69 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 70 Net Interest Charges (Total of lines 62 thru 69) 71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 72 Extraordinary Items 73 Extraordinary Income (434) 74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 78 Net Income (Total of line 71 and 77) 79 Ago (2016) 340 217,612 167,435 340 217,612 167,435 340 217,612 167,435 340 217,612 167,435 340 217,612 167,435 340 217,612 167,435 340 217,612 167,435 340 217,612 2167,435 2167,							
67 Interest on Debt to Assoc. Companies (430) 68 Other Interest Expense (431) 69 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 70 Net Interest Charges (Total of lines 62 thru 69) 71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 72 Extraordinary Items 73 Extraordinary Income (434) 74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 8 Associated in the second state of the s							
68 Other Interest Expense (431) 69 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 70 Net Interest Charges (Total of lines 62 thru 69) 71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 72 Extraordinary Items 73 Extraordinary Income (434) 74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 840 840 841 840 840 841 840 840 841 840 840 840 840 840 840 840 840 840 840		<u> </u>	340	l			
69 (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) 70 Net Interest Charges (Total of lines 62 thru 69) 71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 72 Extraordinary Items 73 Extraordinary Income (434) 74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 8 Net Income (Total of line 71 and 77) 8 Net Income (Total of line 71 and 77) 9 3,763,588 181,815 739,701 181,815				217 613	167 435		1
70 Net Interest Charges (Total of lines 62 thru 69)							1
71 Income Before Extraordinary Items (Total of lines 27, 60 and 70) 3,763,588 4,754,259 72 Extraordinary Items 3 73 Extraordinary Income (434) 3 74 (Less) Extraordinary Deductions (435) 4 75 Net Extraordinary Items (Total of line 73 less line 74) 5 76 Income Taxes-Federal and Other (409.3) 262-263 77 Extraordinary Items After Taxes (line 75 less line 76) 3,763,588 4,754,259 78 Net Income (Total of line 71 and 77) 3,763,588 4,754,259			VI. (TUL)				
72 Extraordinary Items 3 Extraordinary Income (434) 73 Extraordinary Income (434) 4 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Items (Total of line 73 less line 74) 5 Income Taxes-Federal and Other (409.3) 76 Income Taxes Federal and Other (409.3) 262-263 77 Extraordinary Items After Taxes (line 75 less line 76) 3,763,588 78 Net Income (Total of line 71 and 77) 3,763,588			<u>n</u>				
73 Extraordinary Income (434) 74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 3,763,588 4,754,259			<u> </u>	0,100,000	7,104,209	The second secon	
74 (Less) Extraordinary Deductions (435) 75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 262-263 77 Extraordinary Items After Taxes (line 75 less line 76) 3,763,588 4,754,259 78 Net Income (Total of line 71 and 77) 3,763,588 4,754,259							
75 Net Extraordinary Items (Total of line 73 less line 74) 76 Income Taxes-Federal and Other (409.3) 77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 3,763,588 4,754,259					-		
76 Income Taxes-Federal and Other (409.3) 262-263 77 Extraordinary Items After Taxes (line 75 less line 76) 3,763,588 4,754,259 78 Net Income (Total of line 71 and 77) 3,763,588 4,754,259					-		
77 Extraordinary Items After Taxes (line 75 less line 76) 78 Net Income (Total of line 71 and 77) 3,763,588 4,754,259					1		-
78 Net Income (Total of line 71 and 77) 3,763,588 4,754,259		<u> </u>	262-263				<u> </u>
	77	Extraordinary Items After Taxes (line 75 less line 76)					
	78	Net Income (Total of line 71 and 77)		3,763,588	B 4,754,259	ļ	<u> </u>
	1.			<u> </u>			

Name	of Respondent	This Report Is:	Date of Re (Mo. Da.)		ł	Period of Report
UNS	Electric, Inc.	(1) X An Original (2) A Resubmission	04/18/200		End o	f 2008/Q4
······································		STATEMENT OF RETAINED EA			L	
1 Do	not report Lines 49-53 on the quarterly vers					
	eport all changes in appropriated retained ea		l earnings, vear	to date, ar	nd unappr	opriated
	tributed subsidiary earnings for the year.	- (Som) - mercelleller alle contamon et avanggegen	,,			• • • • • • •
	ach credit and debit during the year should b	e identified as to the retained ea	arnings account	in which re	ecorded (/	Accounts 433, 436
	inclusive). Show the contra primary account					
	ate the purpose and amount of each reserva					
	st first account 439, Adjustments to Retained	d Earnings, reflecting adjustmen	its to the openir	ig balance	of retaine	d earnings. Follow
	edit, then debit items in that order.	anital atack		•		
	now dividends for each class and series of conow separately the State and Federal income		rount 430 Adii	istmante to	Retainer	l Faminge
	plain in a footnote the basis for determining					
recur	rent, state the number and annual amounts	to be reserved or appropriated a	as well as the to	tals eventu	ally to be	accumulated.
	any notes appearing in the report to stockho					
		· ·	- · · · ·	** ***		
				Curre	ent	Previous
	·		ļ	Quarter	1	Previous Quarter/Year
			Contra Primary	Year to		Year to Date
Line	ltem.		ccount Affected	Balan	I	Balance
No.	(a)		(b)	(c)		(d)
·	UNAPPROPRIATED RETAINED EARNINGS (Ad	count 216)				
1	Balance-Beginning of Period			2	1,140,651	16,386,392
	Changes	2.23				
	Adjustments to Retained Earnings (Account 439)					
4						
5						
6						
7						
8						
	TOTAL Credits to Retained Earnings (Acct. 439)				~ ~ ~ ·	
	FAS 158 Pension Plan Change				-35,703	
11				······································		
12 13						······································
13						Water the state of
	TOTAL Debits to Retained Earnings (Acct. 439)				-35,703	
	Balance Transferred from Income (Account 433)	ess Account 418.1)			3,763,587	4,754,259
	Appropriations of Retained Earnings (Acct. 436)					, - ,
18						
19						
20						
21						
22				HIR COLUMN		
23	Dividends Declared-Preferred Stock (Account 43	7)				
24						
25			***************************************			
26						
27	·					
28	TOTAL Dividends Declared-Preferred Stock (Acc	+ 437)				
30						
30	Dividends Decialed Common Stock (Account 43					
32						
33			······································			**************************************
34			dalam da anticología de la decembra de la decembra de la decembra de la decembra de la decembra de la decembra			
35						
	TOTAL Dividends Declared-Common Stock (Acc	zt. 438)				
	Transfers from Acct 216.1, Unapprop. Undistrib.					
	Balance - End of Period (Total 1,9,15,16,22,29,3	·		2	4,868,535	21,140,651
	APPROPRIATED RETAINED EARNINGS (Acco					

						·
Name	of Respondent	This Report Is:	Date of Re (Mo, Da, Y			Period of Report 2008/Q4
UNS	Electric, Inc.	(1) X An Original (2) A Resubmission	04/18/200	,	End of	2000/04
		STATEMENT OF RETAINED B		-	L	
4 D-	not report Linea 40 52 on the guarderhouse	····				
1. DO	not report Lines 49-53 on the quarterly verseport all changes in appropriated retained e	oivii. arnings_unappropriated retains	ed earnings vear	to date. an	id unappr	opriated
	report all changes in appropriated retained e tributed subsidiary earnings for the year.	armigo, anappropriated retains	Juliniyo, Joan	, 411		- 100 40 40
3. Ea	ach credit and debit during the year should l	be identified as to the retained	earnings account	in which re	ecorded (/	Accounts 433, 436
- 439	inclusive). Show the contra primary account	nt affected in column (b)			`	
4. St	ate the purpose and amount of each reserv	ation or appropriation of retain	ed earnings.			
5. Li	st first account 439, Adjustments to Retaine	d Earnings, reflecting adjustme	ents to the opening	g balance	of retaine	d earnings. Follow
	edit, then debit items in that order.	. to I do . t.				
6. SI	now dividends for each class and series of o	capital stock.	account 420 Adi	ietmante te	Petaines	l Farnings
/. Si	now separately the State and Federal incom oplain in a footnote the basis for determining	ie lax elieul ul ilellis siluwi) ili i 1 the amolint received or annir	priated If such a	eservation	Or annror	oriation is to be
recur	rent, state the number and annual amounts	to be reserved or appropriated	l as well as the to	tals eventu	ally to be	accumulated.
9. If	any notes appearing in the report to stockho	olders are applicable to this sta	tement, include t	hem on pag	ges 122-1	23.
		••				
			<u> </u>	Curre	ent	Previous
				Quarter/		Quarter/Year
			Contra Primary	Year to		Year to Date
Line	Iten	n	Account Affected	Balan	ice	Balance
No.	(a)		(b)	(c)		(d)
39						L CHILARDINA A
40						
41						
42						····
43						
44						
45	TOTAL Appropriated Retained Earnings (Accou			CALL STREET, SALES OF THE SALES		
	APPROP. RETAINED EARNINGS - AMORT. R					
	TOTAL Approp. Retained Earnings-Amort. Rese					
	TOTAL Approp. Retained Earnings (Acct. 215, 2			2.	4,868,535	21,140,651
48	TOTAL Retained Earnings (Acct. 215, 215.1, 21 UNAPPROPRIATED UNDISTRIBUTED SUBSI				.,000,000	27,170,001
 	Report only on an Annual Basis, no Quarterly	DIUITI FULMINGO (VOCORIII			15 G. 2004	
40	Balance-Beginning of Year (Debit or Credit)					
50	· · · · · · · · · · · · · · · · · · ·	8.1)				
51	(Less) Dividends Received (Debit)	<u> </u>				***************************************
52						
	Balance-End of Year (Total lines 49 thru 52)					
						,
				Į		
1						
				1		
				.		
l						
1						
	•					
ı				1		

Name	of Respondent	This	Report Is:	Date of Report	Year/Period of Report
	Electric, Inc.	(1)	An Original	(Mo, Da, Yr)	End of2008/Q4
	LIOUNG, INC.	(2)	A Resubmission	04/18/2009	
			STATEMENT OF CASH FLO		
investr (2) info	ies to be used:(a) Net Proceeds or Payments;(b)Bonds, on the second sixed assets, intangibles, etc. tration about noncash investing and financing activities	must be	provided in the Notes to the Financ		l
Fouiva	lents at End of Period" with related amounts on the Balar erating Activities - Other: Include gains and losses pertain	ce She	et.		
in thes	e activities. Show in the Notes to the Financials the amou	nts of it	nterest paid (net of amount capitalize	d) and income taxes paid.	1
(4) Inve	esting Activities: Include at Other (line 31) net cash outflo	v to acc	quire other companies. Provide a rec	conciliation of assets acquired wit	n (labilities assumed in the Notes to
	ancial Statements. Do not include on this statement the amount of leases capitalized with the plant cost.	dollar a	mount of leases capitalized per the t	JSOTA General Instruction 20; Inst	sad provide a reconciliation of the
			Aire of Codes)	Current Year to Date	Previous Year to Date
Line No.	Description (See Instruction No. 1 for E	хріана	ition of Codes)	Quarter/Year	Quarter/Year
	(a)			(b)	(c)
	Net Cash Flow from Operating Activities:			0.704.00	475.000
1	Net Income (Line 78(c) on page 117)			3,764,00	0 4,754,000
	Noncash Charges (Credits) to Income:			40 ==4.00	40,000,000
	Depreciation and Depletion			13,574,00	
	Amortization of Deferred Debt-Related Costs			154,00	
	Provision for Bad Debt		······································	1,201,00	
	Other			-1,127,00	
	Deferred Income Taxes (Net)			6,034,00	152,000
	Investment Tax Credit Adjustment (Net)			6 000 00	1 077 000
	Net (Increase) Decrease in Receivables			-6,232,00 4,306,00	
	Net (Increase) Decrease in Inventory			-1,306,00	160,000
	Net (Increase) Decrease in Allowances Inventory			2,633,00	-1,209,000
	Net Increase (Decrease) in Payables and Accrue		enses	-25,058,00	
	Net (Increase) Decrease in Other Regulatory Ass			-25,056,00	
	Net Increase (Decrease) in Other Regulatory Lia			322,00	
ļ	(Less) Allowance for Other Funds Used During C			322,00	442,000
17	(Less) Undistributed Earnings from Subsidiary C	ompar	iles Matrices and the control of the	31,391,00	9,270,000
18	Other (provide details in footnote):	Militarii.		31,381,00	-9,270,000
19					
20					
21	Net Cash Provided by (Used in) Operating Activi	lies (T	otal 2 thru 21\	13,121,00	21,994,000
23	Net Cash Provided by (Osed in) Operating Activi	1163 (1	Otal Z tittu Z i)	10,121,00	21,001,000
	Cash Flows from Investment Activities:				
	Construction and Acquisition of Plant (including	and).			
	Gross Additions to Utility Plant (less nuclear fuel			-29,664,00	-37,582,000
	Gross Additions to Nuclear Fuel				
	Gross Additions to Common Utility Plant				
29				108,0	-629,000
30		Constri	uction	-322,0	-442,000
31	Other (provide details in footnote):				
32					
33			······································		
34	Cash Outflows for Plant (Total of lines 26 thru 3	3)		-29,234,0	-37,769,000
35		***************************************			
36	Acquisition of Other Noncurrent Assets (d)				
37	Proceeds from Disposal of Noncurrent Assets (c	1)			
38	Proceeds from Sale of Land			80,0	00 1,376,000
39	Investments in and Advances to Assoc. and Sul	sidiar	y Companies		
40	Contributions and Advances from Assoc. and Si	ıbsidie	ry Companies		
41	Disposition of Investments in (and Advances to)				
42	Associated and Subsidiary Companies				
43					
1	Purchase of Investment Securities (a)				
45	Proceeds from Sales of Investment Securities (a	1)			
1				I	1

Name	of Respondent	This	Report Is:	Date of Report	Year/Period of Report			
	Electric, Inc.	(1)	X An Original	(Mo, Da, Yr)	End of2008/Q4			
		(2)	A Resubmission STATEMENT OF CASH FLO	04/18/2009				
	Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as							
		lebentu	res and other long-term debt; (c) Inc	lude commercial paper; and (d)	dentify separately such items as			
investn (2) Info	nents, fixed assets, intangibles, etc. rmation about noncash investing and financing activities	must be	e provided in the Notes to the Finance	ial statements. Also provide a re-	conciliation between "Cash and Cash			
Emplya	lents at End of Period" with related amounts on the Balar	ce She	et.					
(3) Ope	erating Activities - Other: Include gains and losses pertain e activities. Show in the Notes to the Financials the amou	ing to c	perating activities only. Gains and id	isses pertaining to investing and ad) and income taxes paid.	mancing activities should be reported			
(A) leve	esting Activities: Include at Other (line 31) net cash outflot	v to acc	uire other companies. Provide a re-	conciliation of assets acquired wi	ith liabilities assumed in the Notes to			
the Fin	ancial Statements. Do not include on this statement the	dollar a	mount of leases capitalized per the l	JSofA General Instruction 20; ins	stead provide a reconciliation of the			
dollar a	amount of leases capitalized with the plant cost.			Current Year to Date	Previous Year to Date			
Line	Description (See Instruction No. 1 for E	xplana	ition of Codes)	Quarter/Year	Quarter/Year			
No.	(a)			(b)	(c)			
46	Loans Made or Purchased							
	Collections on Loans							
48								
	Net (Increase) Decrease in Receivables							
	Net (Increase) Decrease in Inventory							
	Net (Increase) Decrease in Allowances Held for	Specul	ation					
	Net Increase (Decrease) in Payables and Accrue							
	Other (provide details in footnote):		······································					
54								
55		···································						
	Net Cash Provided by (Used in) Investing Activiti	es						
	Total of lines 34 thru 55)			-29,154,0	-36,393,000			
58	Total of mes of the co							
	Cash Flows from Financing Activities:							
	Proceeds from Issuance of:							
	Long-Term Debt (b)			100,000,0	000			
 -	Preferred Stock							
	Common Stock							
64	Other (provide details in footnote):							
	Borrowings under Revolving Credit Facility			26,000,0	000 14,000,000			
65 66	Net Increase in Short-Term Debt (c)							
67	Other			1,326,0	2,835,000			
	Equity Investment from UniSource Energy				10,000,000			
L	Equity Investment in UNS Electric			270,0	000			
1	Cash Provided by Outside Sources (Total 61 thr	u 69)		127,596,0	26,835,000			
71	Casil Foliace by Calabas Courses (1912)			<u> </u>				
	Payments for Retirement of:							
	Long-term Debt (b)		,	-60,000,0	000			
	Preferred Stock							
L	Common Stock							
	Other			-1,320,0	000 -7,512,00			
	Payment to Retire Capital Lease Obligation			-104,0	000 -85,00			
	Net Decrease in Short-Term Debt (c)			<u> </u>				
	Borrowings under Revolving Credit Facility			-44,000,6	000 -7,000,00			
	Dividends on Preferred Stock							
<u></u>	Dividends on Common Stock							
	Net Cash Provided by (Used in) Financing Activ	ities						
83	<u> </u>			22,172,	000 12,238,00			
84								
3	Net Increase (Decrease) in Cash and Cash Equ	ivalent	S					
86				6,139,	000 -2,161,00			
87	*							
88		iod	***************************************	2,667,	000 4,828,00			
89								
1	Cash and Cash Equivalents at End of period			8,806,	000 2,667,00			
	Out and Out and addition of bound		,					
1	1			1	1			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
·	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 120 Line No.: 18	Column: a		
Secretary and the secretary an	2008	2007	
Current Assets	\$ 16,479,000	\$	
Current Liabilities	14,912,000	(9,270,000)	
	\$ 31,391,000	\$ (9,270,000)	

This Report Is:	Date of Report	Year/Period of Report
(1) X An Original (2) A Resubmission	04/18/2009	End of 2008/Q4
TES TO FINANCIAL STATEMENTS		
garding the Balance Sheet, Statemer Flows, or any account thereof. Class ept where a note is applicable to more cant contingent assets or liabilities exprise involving possible assessment amount initiated by the utility. Give explain the origin of such amount, de Cormmission orders or other authorizanthereof. Reacquired Debt, and 257, Unamor ren these items. See General Instructions are strictions and state the analysis of the respondent company appearing tructions above and on pages 114-12 to ovide in the notes sufficient disclosurally duplicate the disclosures contains. If the provided where events subsequent, Respondent must include in the nor inciples and practices; estimates influding significant new borrowings or or dispositions. However were mate icant change since year end may not	ify the notes according to re than one statement. xisting at end of year, included additional income taxes also a brief explanation of ebits and credits during the zations respecting classification of the Uniform Symount of retained earnings of the annual report to the total to the most recent Fellower to the end of the most respection to the end of the most recent in the preparation of modifications of existing for its thave occurred.	each basic statement, uding a brief explanation of s of material amount, or of f any dividends in arrears e year, and plan of ication of amounts as plant if Debt, are not used, give ystem of Accounts. s affected by such the stockholders are cluded herein. erim information not RC Annual Report may be at recent year have occurred ince the most recently of the financial statements; inancing agreements; and the disclosure of such
nts relating to the respondent appear above instructions, such notes may	ring in the annual report to be included herein.	the stockholders are
	(2) A Resubmission TES TO FINANCIAL STATEMENTS garding the Balance Sheet, Statemer flows, or any account thereof. Class ept where a note is applicable to mo cant contingent assets or liabilities e rvice involving possible assessment amount initiated by the utility. Give explain the origin of such amount, de Commission orders or other authoria thereof. Reacquired Debt, and 257, Unamous earnings restrictions and state the are to the respondent company appearing tructions above and on pages 114-12 rovide in the notes sufficient disclosur ally duplicate the disclosures contain Il be provided where events subsequent. Respondent must include in the not rinciples and practices; estimates information or dispositions. However were mate icant change since year end may not ints relating to the respondent appear ints relating to the respondent appear	(1) A Resubmission TES TO FINANCIAL STATEMENTS Grading the Balance Sheet, Statement of Income for the year, Flows, or any account thereof. Classify the notes according to ept where a note is applicable to more than one statement. Contingent assets or liabilities existing at end of year, incirvice involving possible assessment of additional income taxe amount initiated by the utility. Give also a brief explanation of explain the origin of such amount, debits and credits during the Commission orders or other authorizations respecting classifies thereof. Reacquired Debt, and 257, Unamortized Gain on Reacquired renthese items. See General Instruction 17 of the Uniform System these items. See General Instruction 17 of the Uniform System in the respondent company appearing in the annual report to the inuctions above and on pages 114-121, such notes may be incovided in the notes sufficient disclosures so as to make the integral duplicate the disclosures contained in the most recent FE. If the provided where events subsequent to the end of the most recent from the provided where events subsequent to the end of the most recent from the provided where events subsequent to the end of the most recent from the provided in the notes significant changes significant new borrowings or modifications of existing for dispositions. However were material contingencies exist, the cant change since year end may not have occurred into relating to the respondent appearing in the annual report to above instructions, such notes may be included herein.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
<u> </u>	OTES TO FINANCIAL STATEMENTS (Continued)	

Cash and cash equivalents include cash on hand and highly liquid investments with original maturities of three months or less.

The "Cash and Cash Equivalents" on page 121 agrees to the Comparative Balance Sheet on page 110.

Cash (Account 131) \$ 4,635,779
Temporary Cash Investments (Account 136) \$ 4,170,669
Total Cash and Cash Equivalents at End of Period \$ 8,806,448

Page 120, Instruction 3:

Interest Paid (Net of Amounts Capitalized) \$ 4,998,000 Income Taxes Paid \$ 1,200,000

Page 122, Instruction 2:

See Note 7, Commitments and Contingencies in the Notes to the Financial Statements.

Page 122, Instruction 6:

Notes to the Financial Statements as follows:

NOTE 1. NATURE OF OPERATIONS

UNS Electric, Inc. (UNS Electric) is an electric transmission and distribution company serving approximately 90,000 retail customers in Mohave and Santa Cruz counties. UniSource Energy Services, Inc. (UES), an intermediate holding company, owns all of the common stock of UNS Electric and UNS Gas, Inc. UniSource Energy Corporation (UniSource Energy) owns all of the common stock of UES.

References to "we" and "our" are to UNS Electric.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

Our accounting policies conform to accounting principles generally accepted in the United States of America (GAAP), including the accounting principles for rate-regulated enterprises. These financial statements include UNS Electric's accounts which are prepared in accordance with the accounting requirements from the Federal Energy Regulatory Commission (FERC) as stated in its applicable Uniform System of Accounts and published accounting releases. The basis of accounting differs from financial statements under accounting principles generally accepted in the United States of America (GAAP) in significant respects. Following are the FERC to GAAP differences:

Statement of Cash Flows Difference

The Statement of Cash Flows included in the financial statements differs from the GAAP presentation. The FERC requires the use of the indirect method to reconcile net income to cash provided by or used in operating activities while GAAP encourages the use of the direct method with a reconciliation of net income to net cash from the operating activities as a supplemental schedule.

• Asset Retirement Obligation

The accumulated net removal costs for UNS Electric's regulated plant assets that do not meet the definition of an asset retirement obligation under SFAS 143 are classified as a regulatory liability under GAAP and as accumulated depreciation under FERC.

FERC FORM NO. 1 (ED. 12-88)	Page 123.1
LICOLONIA MO. 1 (PD. 15-00)	. ago 120

Name of Respondent This Report is: Date of Report Year/Period of Report								
	(1) X An Original	(Mo, Da, Yr)						
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

Other Differences

The FERC requires current maturities of long-term debt to be classified as long-term debt, while GAAP requires such maturities to be classified as a current liability. Accumulated deferred income taxes are classified as current and non-current for GAAP, while FERC classifies all accumulated deferred taxes as non-current. Accumulated deferred income tax assets may not be netted against accumulated deferred income tax liabilities.

ACCOUNTING FOR RATE REGULATION

The Arizona Corporation Commission (ACC) and the Federal Energy Regulatory Commission (FERC) regulate portions of UNS Electric's utility accounting practices and electric rates. The ACC has authority over certain rates charged to retail customers, the issuance of securities, and transactions with affiliated parties. The FERC regulates UNS Electric's rates for wholesale power sales and interstate transmission services.

UNS Electric generally uses the same accounting policies and practices used by unregulated companies for financial reporting under GAAP. However, sometimes these principles, such as the Financial Accounting Standards Board's (FASB) Statement of Financial Accounting Standards No. 71, Accounting for the Effects of Certain Types of Regulation (FAS 71), require special accounting treatment for regulated companies to show the effect of regulation. For example, in setting UNS Electric's retail rates, the ACC may not allow UNS Electric to currently charge our customers to recover certain expenses, but instead may require that these expenses be charged to customers in the future. In this situation, FAS 71 requires that UNS Electric defer these items and show them as regulatory assets on the balance sheet until we are allowed to charge our customers. UNS Electric then amortizes these items as expense to the income statement as those charges are recovered from customers. Similarly, certain revenue items may be deferred as regulatory liabilities, which are also eventually amortized to the income statement as rates to customers are reduced.

The conditions a regulated company must satisfy to apply the accounting policies and practices of FAS 71 include:

- an independent regulator sets rates;
- the regulator sets the rates to recover the specific costs of providing service; and
- the service territory lacks competitive pressures to reduce rates below the rates set by the regulator.

FAS 71 may, at some future date, be discontinued due to changes in the regulatory and competitive environments. If UNS Electric stopped applying FAS 71 to its regulated operations, it would write off the related balances of its regulatory assets as an expense and would write off its regulatory liabilities as income on its income statement. UNS Electric's cash flows would not be affected if it stopped applying FAS 71 unless a regulatory order limited its ability to recover the cost of its regulatory assets. We believe our electric operations continue to meet the criteria for FAS 71. See Note 3.

UTILITY PLANT

UNS Electric reports its utility plant at cost. Utility plant includes material and labor costs, contractor costs, construction overhead costs, and an allowance for funds used during construction (AFUDC). We charge maintenance and repairs to operating expense as incurred.

AFUDC represents the estimated cost of debt and equity funds that finance utility plant construction. We recover AFUDC in rates through depreciation expense over the useful life of the related asset. UNS Electric imputed the cost of capital on construction expenditures at an average rate of 8.84% for 2008 and 13.51% for 2007. The component of AFUDC attributable to borrowed funds is included as a reduction of Other Interest Expense on the income statement and totaled \$0.2 million in 2008 and \$0.7 million in 2007. The equity component is included in Interest Income and totaled \$0.3 million in 2008 and \$0.4 million in 2007.

We compute depreciation of utility plant on a straight-line basis over the service lives of the assets. The average annual depreciation rates for UNS Electric's utility plant were 4.47% in 2008 and 4.60% in 2007.

Name of Respondent This Report is: Date of Report Year/Period of Report								
· ·	·							
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and highly liquid investments with original maturities of three months or less

MATERIALS AND SUPPLIES

UNS Electric carries materials and supplies in inventory at the lower of average cost or market.

COMPUTER SOFTWARE COSTS

UNS Electric capitalizes all costs incurred to purchase computer software and amortizes those costs over the estimated economic life of the product. We would immediately expense capitalized computer software costs if the software were determined to be no longer useful.

DEBT

We defer costs related to the issuance of debt. These costs include underwriters' commissions, discounts or premiums, and other costs such as legal, accounting and regulatory fees and printing costs. We amortize these costs over the life of the debt using the straight-line method, which approximates the effective interest method. Unamortized debt issuance costs were \$0.7 million at December 31, 2008 and \$0.2 million at December 31, 2007. See Note 6.

UTILITY OPERATING REVENUES

UNS Electric records utility operating revenues when services are provided or commodities are delivered to customers. Operating revenues include unbilled revenues which are earned (service has been provided) but not billed by the end of an accounting period.

Amounts delivered are determined through systematic monthly readings of customer meters. At the end of the month, the usage since the last meter reading is estimated and the corresponding unbilled revenue is calculated. Unbilled revenue is calculated based on daily generation or purchased volumes, estimated customer usage by class, estimated line losses and estimated average customer rates. Accrued unbilled revenues are reversed the following month when actual billings occur. The accuracy of the unbilled revenue estimate is affected by factors that include fluctuations in energy demands, weather, line losses, and changes in the composition of customer classes.

UNS Electric has rate-adjustment mechanisms in place that allow for a revenue surcharge or surcredit (that adjusts the customer's base rate for delivered purchased power) to collect or return under- or over- recovery of costs. These rate-adjustment mechanisms are revised periodically and may increase or decrease the level of costs recovered through base rates for any difference between the total amount collected under the clauses and the recoverable costs incurred. See Note 3.

We record an allowance for our estimate of revenues billed for which collection is doubtful. UNSE establishes an allowance for doubtful accounts based on historical collection experience and any specific customer collection issues.

Other Revenues primarily consist of miscellaneous fees, including service connection and late fees, and rental revenue from pole attachments.

PURCHASED ENERGY COSTS

UNS Electric defers differences between purchased energy costs and the recovery of such costs in rates. UNS Electric adjusts future billings for such deferrals through the use of a Purchased Power and Fuel Adjustment Clause (PPFAC) approved by the ACC. The PPFAC allows for a revenue surcharge or surcredit (that adjusts the customers' base rate for delivered purchased power) to collect or return under or over recovery of costs.

		FERC	FORM	NO. 1	(ED.	12-88)
--	--	-------------	------	-------	------	--------

Name of Respondent This Report is: Date of Report Year/Period of Report								
,	(Mo, Da, Yr)							
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

RELATED PARTY TRANSACTIONS

UNS Electric receives certain corporate, operation and administrative support services from affiliates. These costs consist primarily of employee compensation and benefits. Tucson Electric Power Company (TEP), a regulated public utility serving retail electric customers in southern Arizona, is UniSource Energy's largest operating subsidiary. Services from TEP totaled \$8 million in 2008 in 2007. Services from UNS Gas totaled \$0.1 million in 2008 and in 2007. Southwest Energy Solutions, Inc., another UniSource Energy affiliate, charged UNS Electric \$0.9 million in 2008 and \$1 million in 2007 for meter reading services.

In 2008, TEP and UNS Electric began selling power to each other at prices based on the Dow Jones Four Corners Daily Index. TEP had wholesale power sales to UNS Electric of \$24 million. UNS Electric had wholesale power sales of \$9 million to TEP.

In 2008, TEP charged UNS Electric \$2 million for control area services. No such services were provided in 2007.

In May 2008, UED began providing energy from its Black Mountain Generating Station (BMGS) to UNS Electric, through a power sale agreement. UED charged UNS Electric \$7 million for this energy. UNS Gas charged UNS Electric \$7 million for gas used by the BMGS facility.

INCOME TAXES

GAAP requires us to report some of our assets and liabilities differently for our financial statements than we do for income tax purposes. We reflect the tax effects of these differences as deferred income tax assets or liabilities in our balance sheets. We measure these deferred tax assets and liabilities using current income tax rates. Federal and state income tax credits are accounted for as a reduction of income tax expense in the year in which the credit arises.

UNS Electric is a member of the UniSource Energy consolidated income tax filing. UNS Electric is allocated income taxes based on its taxable income and deductions as reported in the UniSource Energy consolidated and/or combined tax return filings. The tax liability is allocated in accordance with the income tax regulations. As a result, the regular tax liability of UNS Electric is calculated on a stand alone basis and the liability is then owed to UniSource Energy through intercompany accounts. UniSource Energy has the ultimate responsibility for payment of consolidated tax liabilities to taxing authorities and maintaining intercompany tax accounts with its subsidiaries. The Alternative Minimum Tax (AMT) liability of UNS Electric is also computed in accordance with tax regulations. This method for allocating consolidated AMT among group members considers the contribution that one member's AMT attributes provide in offsetting the consolidated AMT liability that would otherwise result if the member were not included in the consolidated group.

TAXES OTHER THAN INCOME TAXES

UNS Electric acts as a conduit or collection agent for excise tax (sales tax) as well as franchise fees and regulatory assessments. UNS Electric records liabilities payable to governmental agencies when it charges its customers for these amounts. Neither the amounts charged nor payable are reflected in the income statement.

RENEWABLE ENERGY STANDARDS TARIFF (REST)

In June 2008, the ACC approved a REST surcharge for UNS Electric. The surcharge is intended to recover the cost of qualified renewable expenditures, such as payments to customers who have renewable energy resources or the incremental cost of renewable power generated or purchased by UNS Electric. To the extent that the surcharge matches qualified renewable expenditures, UNS Electric recognizes revenue that is reflected in the income statement as Other Revenue. Any surcharge collected in excess of qualified renewable expenditures will be reflected in the financial statements as a regulatory liability. Conversely, qualified renewable expenditures in excess of the REST surcharge will be reflected as a regulatory asset. See Note 3.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
,	(1) X An Original	(Mo, Da, Yr)	·			
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

DERIVATIVE FINANCIAL INSTRUMENTS

UNS Electric is exposed to energy price risk associated with its purchased power requirements, volumetric risk associated with its seasonal load and operational risk associated with its power plants, transmission and transportation systems. This risk is mitigated through the PPFAC mechanism which provides an adjustment to UNS Electric's retail rates to recover the actual costs of purchased power, transmission and transportation. UNS Electric further reduces its risks through a variety of derivative and non-derivative instruments. See Note 4.

On the date the company enters into a contract that is considered a derivative instrument, we apply one of the following accounting treatments:

- · Cash Flow Hedges: UNS Electric has no cash flow hedges.
- Mark-to-Market transactions: UNS Electric derivatives such as forward power purchases and gas swaps that did
 not qualify for cash flow hedge accounting treatment or did not qualify for the normal scope exception. In
 December 2006, UNS Electric received authorization from the ACC to defer the unrealized gains and losses on
 the balance sheet as a regulatory asset or a regulatory liability rather than a component of AOCI or in the income
 statement.

These mark-to-market contracts are subject to specified risk parameters established and monitored by UniSource Energy's Risk Management Committee.

Normal Purchase and Normal Sale transactions are forward energy purchase and sales contracts entered into
by UNS Electric to support the current load forecast and entered into with counterparty with load serving
requirements or generating capacity. These contracts are not required to be marked-to-market and are accounted
for on an accrual basis. On an ongoing basis we evaluate our counterparties for non-performance risk to ensure it
does not impact our ability to obtain the normal scope exception.

We consider the effect of counterparty credit risk in determining the fair value of derivative instruments that are in a net asset position, after incorporating collateral posted by counterparties, and allocate the credit risk adjustment to individual contracts. We also incorporate the impact of our own credit risk, after considering collateral posted, on instruments that are in a net liability position and allocate the credit risk adjustment to all individual contracts.

We present cash collateral and derivative assets and liabilities, associated with the same counterparty, separately in our financial statements and we bifurcate all derivatives into their current and long-term portions on the balance sheet.

FAIR VALUE OF FINANCIAL INSTRUMENTS NOT CARRIED AT FAIRVALUE

The carrying amounts of our current assets and liabilities approximate fair value because of the short maturity of these instruments.

UNS Electric's senior unsecured notes of \$100 million outstanding at December 31, 2008 and \$60 million outstanding at December 31, 2007 have estimated fair value of \$97 million and \$60 million, respectively. UNS Electric used quoted market prices, where available, or calculated the present value of remaining cash flows at the balance sheet date using current market rates for bonds with similar characteristics with respect to credit rating and time-to-maturity. In 2008, we also incorporate the impact of our own credit risk using a credit default swap rate when determining the fair value of fixed rate long-term debt.

The use of different market assumptions and/or estimation methodologies may yield different estimated fair value amounts.

Borrowings under the revolving credit facility outstanding of \$8 million at December 31, 2008 have an estimated fair value of \$8 million. UNS Electric considers the principal amounts of variable rate debt to be a reasonable estimate of their fair value.

Name of Respondent This Report is: Date of Report Year/Period of Report Year/Period of Report Year/Period of Report Year/Period Year							
	(Mo, Da, Yr)						
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

EVALUATION OF ASSETS FOR IMPAIRMENT

UNS Electric evaluates its Utility Plant and other long-lived assets for impairment whenever events or circumstances occur that may indicate the carrying value of the assets may be impaired. If the fair value of the asset, determined based on the undiscounted expected future cash flows, from the long-lived asset is less than the carrying value of the asset, impairment would be recorded.

ASSET RETIREMENT OBLIGATIONS

FASB Statement of Financial Accounting Standards No. 143, Accounting for Asset Retirement Obligations (FAS 143) requires entities to record the fair value of a liability for a legal obligation to retire an asset in the period in which the liability is incurred. FASB Interpretation No. 47, Accounting for Conditional Asset Retirement Obligations (FIN 47), requires entities to record the fair value of a liability regarding a legal obligation to perform asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. We record a liability when we are able to reasonably estimate the fair value of any future obligation to retire as a result of an existing or enacted law, statute, ordinance or contract. We also record a liability for the fair value of a conditional asset retirement obligation if the fair value can be reasonably estimated. When the liability is initially recorded, we capitalize a cost by increasing the carrying amount of the related long-lived asset. Over time, we adjust the liability to its present value by recognizing accretion expense as an operating expense in the income statement each period, and the capitalized cost is depreciated over the useful life of the related asset. Upon settlement of the liability, we either settle the obligation for its recorded amount or incur a gain or loss if the actual costs differ from the recorded liability amount.

UNS Electric records cost of removal for its transmission and distribution assets through depreciation rates and recovers those amounts in rates charged to its customers. There are no legal obligations associated with these assets. UNS Electric has recorded its obligation for estimated costs of removal as a component of accumulated depreciation.

RECENTLY ISSUED ACCOUNTING STANDARDS

UNS Electric adopted the following recently issued accounting standards:

- FAS 157, Fair Value Measurement, issued September 2006, defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. FAS 157 clarifies that the exchange price is the price in the principal market in which the reporting entity would transact for the asset or liability. See Note 10.
- FSP FAS 157-3, Determining the Fair Value of a Financial Asset When the Market for That Asset Is Not Active issued and effective October 2008, provides guidance clarifying how FAS 157 Fair Value Measures (FAS 157) should be applied in markets that are not active. The guidance reaffirms the notion of fair value as an exit price as of the measurement date. The FSP emphasizes that approaches other than the market value approach to determine fair value, such as the use of management's internal assumptions about future cash flows and appropriately risk-adjusted discount rates, may be appropriate. See Note 10.

The following recently issued accounting standards are not yet reflected in the UNS Electric financial statements:

• FAS 161, Disclosures About Derivative Instruments and Hedging Activities an amendment to FAS 133, Accounting for Derivative Instruments and Hedging Activities, issued March 2008, requires enhanced disclosures about an entity's derivative and hedging activity. The standard requires that the objectives for using derivative instruments be disclosed in terms of underlying risk so that the reader understands the purpose of derivative use in terms of the risks that the entity is intending to manage. The standard also requires disclosure of the location in the financial statements of derivative balances as well as the location of gains and losses incurred during the reporting period. The standard will be applicable for fiscal years or interim periods beginning on or after November 15, 2008 with early adoption encouraged. We will adopt the requirements of this pronouncement in the first quarter of 2009.

Name of Respondent This Report is: Date of Report Year/Period of Report								
(1) X An Original (Mo, Da, Yr)								
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

• FSP FAS 132(R)-1 Employers' Disclosures about Postretirement Benefit Plan Assets issued in December 2008, amends Statement 132(R)-1 to require more detailed disclosures about employers' plan assets, including employers' investment strategies, major categories of plan assets, concentrations of risk within plan assets, and valuation techniques used to measure the fair value of plan assets. We will adopt the requirements of this pronouncement in our December 31, 2009 year-end financial statements.

USE OF ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3. REGULATORY MATTERS

2008 UNS Electric Rate Order

In the May 2008 rate order, the ACC approved a rate increase of 2.5% (\$4 million) effective in June 2008. As a result of the May 2008 rate order limiting recovery of deferred rate case costs, UNS Electric expensed \$0.3 million of the \$0.6 million deferred costs in May 2008.

Purchased Power and Fuel Adjustment Clause (PPFAC)

UNS Electric's retail rates include a PPFAC, which allows for a separate surcharge or surcredit to the base rate for delivered purchased power to collect or return under- or over-recovery of costs. Allowable PPFAC costs include fuel, purchased power (less proceeds from most wholesale sales) and transmission costs.

As part of the May 2008 ACC rate order, a new PPFAC rate of approximately \$0.087 per kWh took effect on June 1, 2008. The PPFAC mechanism has a forward component and a true-up component. The forward component of the PPFAC rate is based on forecasted fuel and purchased power costs. The true-up component reconciles actual fuel and purchased power costs with the amounts collected in the preceding PPFAC year and any amounts to be refunded/collected from customers in the coming year's PPFAC rate. The true-up component is updated on June 1 of each year, beginning June 1, 2009. The retail rates prior to June 2008 included a charge for fuel and purchased power of approximately \$0.07 per kWh (base rate recovery of \$0.052 per kWh and a transmission surcharge of \$0.018).

The following table shows the balance of over-recovered purchased power costs:

	December 31,			31,
	,	2008		2007
		Thousand	is of	Dollars -
Under (Over) Recovered Purchased Power Costs – Regulatory Basis as Billed to	æ	308	æ	(4,025)
Customers Estimated Purchased Power Costs Recovered through Accrued Unbilled	Þ	300	Φ	(4,020)
Revenues		(6,768)		(5,262)
(Over) Recovered Purchased Power Costs (PPFAC)	\$	(6,460)	\$	(9,287)

At December 31, 2008 and 2007, the PPFAC balance is reported as Regulatory Liabilities – Over-Recovered Purchased Energy Costs.

Purchased Power Agreement

In June 2008, UED and UNS Electric entered into a 5-year Power Purchase Agreement (PPA) under which UED sells all the output of BMGS to UNS Electric. The PPA is a tolling arrangement in which UNS Electric takes operational control of

tite datpat of bined to of		, , , , , , , , , , , , , , , , , , , 		 •	

FERC FORM NO. 1 (ED	47 001		Page 123.7		
IPPRI, PURWINU, LICU	. 12-001		Fage 123.1		
1	,				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

BMGS and assumes all risk of operation and maintenance costs, including fuel. UNS Electric accounts for the PPA as an operating lease. The costs associated with the PPA are recoverable through UNS Electric's PPFAC.

Other Regulatory Assets and Liabilities

UNS Electric's regulatory assets and liabilities were as follows:

	December 31,	
•	2008	2007
	- Thousands o	f Dollars -
Regulatory Assets		
Derivatives Instruments (Acct. 182.3)	23,785	1,006
Pensions and Other Post Retirement Benefits (Acct. 182.3)	2,575	665
Self-Insured Medical and Short-Term Disability Assets (Acct. 174)	260	-
Rate Case Costs (Acct. 182.3)	241	600
Deferred Environmental Portfolio Costs (Acct. 182.3)		132
Regulatory Liabilities		
Net Cost of Removal for Interim Retirements (Acct. 108)	(10,548)	(2,067)
Renewable Energy Standards Tariff REST (Acct. 254)	(871)	-
Demand-Side Management (Acct. 254)	(207)	-
Derivative Instruments (Acct. 254)	*	(9,836)

Regulatory assets are either being collected in rates or are expected to be collected through rates in a future period, as described below:

- Derivative instruments represent the unrealized gains or losses on contracts entered into to hedge the variability of purchased energy costs that are expected to be recovered through the PPFAC. UNS Electric does not earn a return on these costs.
- Pensions and Other Post Retirement Benefits represent the unfunded status of UNS Electric's share of the UES
 pension and other postretirement benefit plans that it expects, based on past regulatory actions, to recover
 through rates. UNS Electric does not earn a return on these costs.
- Self-Insured Medical and Short-Term Disability assets are recorded based on historical ratemaking treatment
 allowing UNS Electric to recover self-insured medical costs and short-term disability costs on a pay-as-you-go or
 cash basis. While these assets do not earn a return, they are fully recovered in rates over an approximate
 one-year period.
- In May 2008, the ACC approved recovery of \$300K of rate case costs, over 3 years. UNS Electric does not earn a
 return on the regulatory asset balance.

Regulatory liabilities represent items that UNS Electric expects to pay to customers through billing reductions in future periods or use for the purpose for which they were collected from customers, as described below:

- Net Cost of Removal for Interim Retirements represents an estimate of the cost of future asset retirement
 obligations. These are amounts collected through revenue for the net cost of removal of interim retirements for
 which removal costs have not yet been expended.
- Renewable Energy Standards Tariff (REST) represents the REST surcharge collected in excess of qualified renewable expenditures. The ACC approved a REST surcharge for UNS Electric, effective June 1, 2008, to allow UNS Electric to recover the cost of qualified renewable expenditures, such as payments to customers who have renewable energy resources or the incremental cost of renewable power generated or purchased by UNS Electric. Any surcharge collected in excess of qualified renewable expenditures will be reflected in the financial statements as a regulatory liability. Conversely, qualified renewable expenditures in excess of the REST surcharge will be reflected as a regulatory asset. The REST plan includes an adjustor mechanism which allows UNS Electric to file an application with the ACC to apply any shortage or surplus in the prior year's program expenses to the subsequent year's REST surcharge.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report		
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

In May 2008, the ACC approved a Demand-Side Management (DSM) surcharge which is intended to cover UNS
Electric's DSM programs such as Low Income Weatherization. Any surcharge collected in excess of qualified
DSM expenditures will be reflected in the financial statements as a regulatory liability. Conversely, qualified DSM
expenditures in excess of the surcharge will be reflected as a regulatory asset.

INCOME STATEMENT IMPACT OF APPLYING FAS 71

If UNS Electric had not applied FAS 71, net income would have been \$15 million lower in 2008 as UNS Electric would have recognized under-recovered purchased energy and unrealized losses on its commodity derivative instruments as an expense to its income statement, rather than as regulatory assets or a reduction to its regulatory liabilities. If UNS Electric had not applied FAS 71, net income would have been \$1 million higher in 2007 as UNS Electric would have been able to recognize over-recovered purchased power costs as a credit to the income statement rather than record an increase to regulatory liabilities.

FUTURE IMPLICATIONS OF DISCONTINUING APPLICATION OF FAS 71

UNS Electric regularly assesses whether it can continue to apply FAS 71 to its operations. If UNS Electric stopped applying FAS 71 to its regulated operations, it would write-off the related balances of its regulatory assets as an expense and would write-off its regulatory liabilities as income on its income statement. Based on the regulatory asset and liability balances, if UNS Electric had stopped applying FAS 71 to its regulated operations, it would have recorded an extraordinary after-tax loss of \$4 million and an after-tax loss in AOCI of \$1 million at December 31, 2008. Discontinuing application of FAS 71 would not affect UNS Electric's cash flows.

NOTE 4. ACCOUNTING FOR DERIVATIVE INSTRUMENTS, TRADING ACTIVITIES AND HEDGING ACTIVITIES

FUEL AND POWER TRANSACTIONS

UNS Electric enters into forward contracts to purchase a specified amount of capacity or energy at a specified price over a given period of time, within established limits, to take advantage of favorable market opportunities and reduce exposure to energy price risk associated with their gas and purchased power requirements, volumetric risk associated with their seasonal load and operational risk associated with their power plants and transmission systems. UNS Electric also has natural gas supply agreements under which it purchases all of its gas requirements at spot market prices. In an effort to minimize price risk on these purchases, UNS Electric enters into gas price swap agreements under which they purchase gas at fixed prices and simultaneously sell gas at spot market prices. All of the contracts and agreements referred to in this paragraph are considered derivative instruments.

UNS Electric has recorded its commodity contract gains and losses to be recovered through the PPFAC as regulatory assets since 2006. See Note 3.

The following table discloses unrealized gains and losses on energy contracts that are reported on the balance sheet as a regulatory asset or a regulatory liability rather than as a component of AOCI or in the income statement.

Mark-to-Market Transactions – (Increase) Decrease Recorded in Regulatory Accounts on the Balance Sheet	2008		2007
Accorded in Augustatory According to	- Thousand	s of l	Dollars -
Recorded in Regulatory Assets – Derivatives:			
Gas Swaps	\$ 7,013		\$1,006
Forward Power Purchases	15,766		
Recorded in Regulatory Liabilities – Derivatives:			
Forward Power Purchases	9,836		(6,620)
Total (Increase) Decrease	\$32,615	\$	(5,614)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

The fair value of derivative assets and liabilities were as follows:

	December 31, 2008			Dece	December 31, 2007			
	Mark-to- Market Contracts	Cash Flow Hedges	Total	Mark-to- Market Contracts	Cash Flow Hedges	Total		
***************************************			-Thousand	s of Dollars-				
Current Assets Current Liabilities	\$ 1,585 (18,156)	\$ - -	\$ 1,585 (18,156)	\$ 3,435 (733)	\$ - -	\$ 3,435 (733)		
Net Current Assets (Liabilities)	\$(16,571)	\$ -	\$ (16,571)	\$ 2,702	\$ -	\$ 2,702		
Noncurrent Assets	\$ 1,517	\$ -	\$ 1,517	\$ 7,779	\$ -	\$ 7,779		
Noncurrent Liabilities	(8,731)		(8,731)	(1,651)	-	(1,651)		
Net Noncurrent Assets (Liabilities)	\$ (7,214)	\$ -	\$ (7,214)	\$ 6,128	\$ -	\$ 6,128		

As cash collateral is disclosed separately in the balance sheet, the above balances exclude any cash collateral posted with counterparties.

At December 31, 2008, UNS Electric had contracts that will settle through the fourth quarter of 2013. Amounts presented, above, as Net Current Assets (Liabilities), are expected to be reclassified into earnings within the next twelve months.

Credit Risk Adjustment

When the fair value of our derivative contracts are reflected as an asset, the counterparty owes us and this creates credit risk. We minimize our credit risk by (1) entering into transactions with high-quality counterparties, (2) limiting our exposure to each counterparty, (3) monitoring the financial condition of the counterparties and (4) requiring collateral in accordance with the counterparty master agreements. Using a combination of market credit default swap data and historical recovery rates for subordinated bonds, we consider the impact of counterparty credit worthiness in determining the fair value of our derivatives as well as its possible effect on continued qualification for cash flow hedge accounting. At December 31, 2008, the impact of counterparty credit risk on the fair value of derivative asset contracts was less than \$0.5 million.

We also consider the impact of our own credit risk on instruments that are in a net liability position, after deducting collateral posted, using market credit default swap data and allocate the credit risk adjustment to all individual contracts in a net liability position. The impact of our own credit risk was less than \$0.5 million.

Concentration of Credit Risk

The use of contractual arrangements to manage the risks associated with changes in energy commodity prices creates credit risk exposure resulting from the possibility of nonperformance by counterparties pursuant to the terms of their contractual obligations. UNS Electric enters into contracts for the physical delivery of energy which contain remedies in the event of non-performance by the supply counterparties. In addition, volatile energy prices can create significant credit exposure from energy market receivables and mark-to-market valuations.

As of December 31, 2008, UNS Electric had no credit exposure to other counterparties.

To provide credit enhancements for forward energy purchase contracts and hedging activities, UNS Electric posted cash collateral of \$7 million and letters of credit of \$7 million.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

NOTE 5. UTILITY PLANT

The following table shows Utility Plant in Service and depreciable lives by major class at December 31:

	2008	2007	Depreciable Lives
	- Thousand	ds of Dollars -	
Plant in Service:			
Electric Generation Plant	\$ 26,589	\$ 26,464	38 – 49 years
Electric Distribution Plant	333,222	312,842	23 – 50 years
Electric Transmission Plant	56,688	56,086	20 - 50 years
General Plant	22,741	22,939	5 – 40 years
Intangible Plant	7,674	10,734	5 – 32 years
Total Plant in Service	\$446,914	\$ 429,065	•
Utility Plant under Capital Leases	\$ 731	\$ 731	_

Intangible Plant primarily represents transmission access and computer software costs.

NOTE 6. DEBT AND CAPITAL LEASE OBLIGATIONS

SENIOR UNSECURED NOTES

In August 2008, UNS Electric issued \$100 million of senior unsecured debt: \$50 million at 6.5%, due 2015 and \$50 million at 7.1%, due 2023 (UNS Electric 2008 Long-Term Debt). The UNS Electric Long-Term Debt is guaranteed by UES. The notes may be prepaid with a make-whole call premium reflecting a discount rate equal to an equivalent maturity U.S. Treasury security yield plus 50 basis points.

UNS Electric used \$60 million of the proceeds to repay its 7.61% senior unsecured notes that matured on August 11, 2008. The remaining proceeds were used to repay UNS Electric's outstanding borrowings under the UNS Gas/UNS Electric Revolver and for general corporate purposes. UNS Electric capitalized \$1 million of costs related to the issuance of the debt and will amortize these costs over the life of the debt.

The UNS Electric Long-Term Debt contains certain restrictive covenants, including restrictions on transactions with affiliates, mergers, liens to secure indebtedness, restricted payments and incurrence of indebtedness. As of December 31, 2008, UNS Electric was in compliance with the covenants.

The incurrence of indebtedness covenant requires UNS Electric to meet certain tests before additional indebtedness may be incurred. These tests include:

- A ratio of Consolidated Long-Term Debt to Consolidated Total Capitalization of no greater than 65%.
- An Interest Coverage Ratio (a measure of cash flow to cover interest expense) of at least 2.50 to 1.00.

However, UNS Electric may, without meeting these tests, refinance indebtedness and incur short-term debt in an amount not to exceed \$5 million. UNS Electric may not declare or make distributions or dividends (restricted payments) on its common stock unless (a) immediately after giving effect to such action no default or event of default would exist under its senior unsecured note agreement and (b) immediately after giving effect to such action, it would be permitted to incur an additional dollar of indebtedness under the debt incurrence test. As of December 31, 2008, UNS Electric was in compliance with the terms of the senior unsecured note agreement.

FERC	FORM NO	. 1 (ED.	12-88)

Name of Respondent			Year/Period of Report				
UNS Electric. Inc.	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	2008/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

The senior unsecured notes may be accelerated upon the occurrence and continuance of an event of default under the senior unsecured note agreement. Events of default include failure to make payments required thereunder, certain events of bankruptcy or commencement of similar liquidation or reorganization proceedings or a change of control of UES or UNS Electric. In addition, an event of default may occur if UNS Electric, UES or UNS Gas default on any payments required in respect of certain indebtedness that is outstanding in an aggregate principal amount of at least \$4 million or if any such indebtedness becomes due or capable of being called for payment prior to its scheduled payment date or if there is a default in the performance or compliance with the other terms of such indebtedness and, as a result of such default, such indebtedness has become, or has been declared, due and payable, prior to its scheduled payment date.

CAPITAL LEASE OBLIGATIONS

UNS Electric has two trucks under capital lease with an initial term to 2011. Both leases may be continued with the same rental terms until either party gives 90 days notice and provide for the purchase of the leased asset at fair market value at the end of the lease.

The following provides future payments on UNS Electric's capital lease obligations at December 31, 2008:

	Capital Lease Obligations
	- Thousands of Dollars -
2009	\$ 115
2010	115
2011	38
2012	-
2013	-
Total 2009-2013	268
Thereafter	-
Imputed Interest	(18)
Total	\$ 250

REVOLVING CREDIT AGREEMENT

The UNS Gas/UNS Electric Revolver is a \$60 million revolving credit facility which matures in August 2011. Either UNS Gas or UNS Electric may borrow up to a maximum of \$45 million, so long as the combined amount borrowed does not exceed \$60 million. UNS Gas is only liable for UNS Gas's borrowings, and similarly, UNS Electric is only liable for UNS Electric's borrowings under the UNS Gas/UNS Electric Revolver. UES guarantees the obligations of both UNS Gas and UNS Electric.

UNS Electric has the option of paying interest at LIBOR plus 1.0% or the greater of the federal funds rate plus 0.5% or the agent bank's reference rate.

The UNS Gas/UNS Electric Revolver contains restrictions on additional indebtedness, liens, mergers and sales of assets. The UNS Gas/UNS Electric Revolver also contains a maximum leverage ratio and a minimum cash flow to interest coverage ratio for each borrower. As of December 31, 2008, UNS Electric was in compliance with the terms of the UNS Gas/UNS Electric Revolver.

The borrowings by UNS Electric under the UNS Gas/Electric Revolver were as follows:

	- Thousands of Dollars -					
Balance on the Revolver	Dec	ember 31, 2008	December 31, 2007			
	\$	8,000	\$	26,000		
Weighted Average Interest Rate	1.5%		5.89%			
Outstanding Letters of Credit	\$	6,500	\$			

FERC FORM NO. 1 (ED. 12-88)	Page 123.12

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
Marie of Acopolicies	(1) X An Original					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

At December 31, 2008 and December 31, 2007, UNS Electric's borrowings under the UNS Gas/UNS Electric Revolver were excluded from Current Liabilities and presented as Long-Term Debt, as UNS Electric has the ability and the intent to keep the borrowings outstanding under the UNS Gas/UNS Electric Revolver for the next twelve months. The outstanding letters of credit support power and gas purchases and hedges and are off-balance sheet obligations UNS Electric.

UNS Electric repaid \$4 million in February 2009, and repaid the remaining \$4 million in March 2009 under the UNS Gas/UNS Electric Revolver.

NOTE 7. COMMITMENTS AND CONTINGENCIES

We record liabilities for loss contingencies, including environmental remediation costs, arising from claims, assessments, litigation, fines and penalties and other sources when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

PURCHASE AND TRANSPORTATION COMMITMENTS

At December 31, 2008, UNS Electric had various unrecognized firm non-cancelable purchase commitments as described in the table below.

						There	
	2009	2010	2011	2012	2013	after	Total
			- Thous	sands of Do	ollars -		
Fuel (including Transportation)	\$ 20,258	\$ 8,761	\$ 1,804	\$ 22	\$ -	\$ -	\$ 30,845
Purchased Power	41,091	29,644	12,771	7,607	7,588	-	98,701
Transmission	2,592	1,764	882	-		_	5,238
Total Unrecognized Firm Commitments	\$ 63,941	\$ 40,169	\$15,457	\$ 7,629	\$ 7,588	\$ -	\$ 134,784

Since UNS Electric's all-requirements purchased power contract expired in May 2008, UNS Electric has entered into agreements with various energy suppliers for purchased power at market prices to meet energy requirements. In general, these contracts provide for capacity payments and energy payments based on actual power taken under the contracts. These contracts expire in various years through 2013. Certain of these contracts are at a fixed price per MW and others are indexed to natural gas prices. The commitment amounts included in the table above are based on market prices as of December 31, 2008. UNS Electric paid \$53 million in 2008 for purchased power under these contracts.

UNS Electric imports the power it purchases over the Western Area Power Administration's (WAPA) transmission lines. UNS Electric's transmission capacity agreements with WAPA provide for annual rate adjustments and expire in 2011 and 2017. However, the effects of both purchased power and transmission cost adjustments are mitigated through a purchased power rate-adjustment mechanism. UNS Electric paid \$7 million in 2008 and in 2007 for transmission under committed contracts.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued	d)	

OPERATING LEASES

UNS Electric has entered into operating leases, primarily for office facilities and office equipment, with varying terms, provisions, and expiration dates.

UNS Electric's estimated future minimum payments under non-cancelable operating leases at December 31, 2008 were:

	Operating Leases
	- Thousands of Dollars -
2009	\$ 309
2010	269
2011	269
2012	78
2013	60
Total 2009-2013	985
Thereafter	24
Total	\$ 1009

UNS Electric's operating lease expense was \$0.4 million in 2008 and \$0.4 million in 2007.

ENVIRONMENTAL CONTINGENCIES

UNS Electric owns and operates the Valencia Power Plant (Valencia), located in Nogales, Arizona. The Valencia plant consists of three gas and diesel-fueled combustion turbine units, with a fourth unit that commenced operations in June 2006. UNS Electric has continued efforts initiated by the site's previous owner to remediate the soil and groundwater contamination at its Valencia facility. The initial estimate for the cost of remediation was \$0.6 million. The ultimate cost, however, will depend on the extent of contamination found as the project progresses and when final remediation occurs. Under the purchase agreement for Valencia, UNS Electric's obligation is limited to \$1.5 million. At December 31, 2008, UNS Electric had a liability of \$0.5 million included in Other Deferred Credits and Other Liabilities on the balance sheet.

NOTE 8. INCOME AND OTHER TAXES

INCOME TAXES

We record deferred tax liabilities for amounts that will increase income taxes on future tax returns. We record deferred tax assets for amounts that could be used to reduce income taxes on future tax returns. UNS Electric determined that a valuation allowance on the deferred income tax assets for the years ended December 31, 2008 and December 31, 2007 was not necessary. We reached this conclusion based on our interpretation of tax rules, tax planning strategies, scheduled reversals of temporary differences, and projected future taxable income.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

UniSource Energy includes UNS Electric's taxable income in its consolidated federal income tax return. Deferred tax assets (liabilities) consist of the following:

	2008	2007
	- Thousands	of Dollars -
Gross Deferred Income Tax Liabilities		
Plant	\$ (10,391)	\$ (5,648)
Other	118	(238)
Gross Deferred Income Tax Liabilities	(10,273)	(5,886)
Gross Deferred Income Tax Assets		
Alternative Minimum Tax Credit (AMT)	860	374
Customer Advances	5,005	4,516
Contributions in Aid of Construction	2,002	1,287
Purchased Power and Fuel Adjustment Clause	• ·	3,644
Compensation and Benefits	758	455
Other	304	256
Gross Deferred Income Tax Assets	8,929	10,532
Net Deferred Income Tax Assets (Liabilities)	\$ (1,344)	\$ 4,646

Income tax expense (benefit) included in the income statement includes amounts both payable currently and deferred for payment in future periods as indicated below:

	2008	2007			
	-Thousand of Dollars-				
Current Tax Expense (Benefit) Federal State	\$ (3,544) (80)	\$ 2,512 470			
Deferred Tax Expense (Benefit)					
Federal	5,190	47			
State	842	105			
Total Federal and State Income Tax Expense	\$ 2,408	\$ 3,134			

The following reconciles the provision for income taxes at the federal statutory rate of 35% to the effective rate:

	2008	2007
	- Thousand	s of Dollars -
Federal Income Tax Expense at Statutory Rate	\$ 2,159	\$ 2,760
State Income Tax Expense, Net of Federal Deduction	285	364
Other	(36)	10
Total Federal and State Income Tax Expense	\$ 2,408	\$ 3,134

UNS Electric incurred a \$9 million net operating loss in 2008 that will be carried back to generate \$3.2 million in tax refunds. The receivable is included in intercompany accounts receivable on the balance sheet.

Uncertain Tax Positions

UNS Electric adopted Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109 (FIN 48) as of January 1, 2007. FIN 48 requires us to determine whether it is "more likely than not" that we will sustain a tax position under examination. Each tax position is measured to determine the amount of benefit to recognize in the financial statements.

FERC FORM NO. 1 (ED. 12-88)	Page 123.15

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

At the end of 2008, UNS Electric had no uncertain tax positions.

OTHER TAX MATTERS

On its 2003 and 2004 tax returns, UNS Electric elected to utilize an accounting method relating to the capitalization of indirect costs to production activities and self-constructed assets.

In 2005, the Internal Revenue Service (IRS) issued a ruling limiting the ability of electric and gas utilities to use the new accounting method. Based on settlement guidelines issued by the IRS in March 2007, this issue has been settled with the IRS. In 2008, UNS Electric received a \$0.3 million refund of taxes and interest. The refunds have no income statement impact to UNS Electric in 2008.

NOTE 9. PENSION AND POSTRETIREMENT BENEFIT PLANS

UNS Electric does not maintain a separate pension plan or other postretirement benefit plan for its employees. All regular employees are eligible to participate in the pension plan maintained by our parent, UES. A small group of active employees are also eligible to participate in a postretirement medical benefit plan. UES allocates net periodic benefit cost based on service cost for participating employees.

PENSION PLAN

The noncontributory, defined benefit pension plan provides benefits based on years of service and the employee's average compensation. We recognize the underfunded status of our defined benefit pension plans as a liability on our consolidated balance sheets. The underfunded status is measured as the difference between the fair value of the plans assets and the projected benefit obligation for pension plans. We recognize a regulatory asset to the extent these future costs are probable of recovery in rates.

Pension Contributions

The Pension Protection Act of 2006 (The Pension Act) establishes minimum funding targets for pension plans beginning in 2008. A plan's funding target is the present value of all benefits accrued or earned as of the beginning of the plan year. While the annual targets are not legally required, if a plan does not meet the annual funding targets, the plan's benefit payment options are limited and a funding deficiency notice must be sent to all plan participants. All UNS Electric plans are in compliance with The Act.

In 2009, to meet the funding requirements of The Pension Act, UNS Electric expects to contribute \$0.8 million to the pension plan.

OTHER POSTRETIREMENT BENEFIT PLAN

UNS Electric assumed a \$1.3 million liability for postretirement medical benefits for current retirees and a small group of active employees at the acquisition of the Arizona electric system assets. The selected active employees participate in a Postretirement Benefit Plan covering employees of UniSource Energy. In the 2008 TEP Rate Order, the ACC authorized accrual basis recovery of other postretirement benefit plan costs based on a commitment to fund the plan. UNS Electric now records changes in its other postretirement obligation, not yet reflected in net periodic benefit cost, as a regulatory asset, as such amounts are probable of future recovery in rates. Amounts previously recorded in AOCI have been reclassified to a regulatory asset.

The pension and other postretirement benefit related amounts (excluding tax balances) included in UNS Electric's balance sheet are:

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
,	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

	Pension	Benefits	Other Post Ben	retirement efits
-	,	Years Ended I	December 31,	······································
	2008	2007	2008	2007
		- Thousands	of Dollars -	
Regulatory Pension Asset included in Regulatory Assets	\$ 2,478	\$ 663	\$ -	\$ -
Accrued Benefit Liability included in Accrued Employee Expenses	•		(77)	(75)
Accrued Benefit Liability included in Deferred Employee Benefits	(3,015)	(1,180)	(572)	(584)
Accumulated Other Comprehensive (Gain) Loss		-	<u>-</u>	(52)
Net Amount Recognized	\$ (537)	\$ (517)	\$ (649)	\$ (711)

OBLIGATIONS AND FUNDED STATUS

In accordance with FAS 158, we measured the actuarial present values of all pension benefit obligations and other postretirement benefit plans at December 31, 2008. In 2007, the measurement date was December 1. As a result of the change in the measurement date, we recorded a loss of less than \$0.1 million to retained earnings.

The tables below reflect UES' plan information as a whole. The change in projected benefit obligation and plan assets and reconciliation of the funded status are as follows:

					Οt	her Post	retir	ement
	P	ension	Ben	efits		Bene	fits	
	Years Ended December 31,							
	2	800		2007		2008	2007	
			- TI	nousands	of [Oollars -		
Change in Projected Benefit Obligation								
Benefit Obligation at Beginning of Year	\$	7,352	\$	7,461	\$	1,154	\$	1,658
Actuarial (Gain) Loss		1,833		(1,417)		277		(275)
Interest Cost		501		440		77		91
Service Cost		917		1,017		-		-
Measurement Date Change		118		-		-		-
Benefits Paid		(236)		(149)		(314)		(320)
Projected Benefit Obligation at End of Year		10,485		7,352		1,194		1,154
Change in Plan Assets								
Fair Value of Plan Assets at Beginning of Year		4,889		3,865		-		-
Actual Return on Plan Assets	((1,951)		173		-		- '
Benefits Paid		(236)		(149)		(362)		(363)
Employer Contributions		1,200		1,000		314		320
Participant Contributions	•	-		-		48		43
Measurement Date Change		35						-
Fair Value of Plan Assets at End of Year		3,937		4,889	······	Re		
Funded Status at End of Year	\$	(6,548)	\$	(2,463)	\$	(1,194)	\$	(1,154)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

At December 31, 2008, UNS Electric's proportionate share of the pension plan's funded status is approximately 46%.

The following table provides the components of UES' regulatory assets that have not been recognized as components of periodic benefit cost as of December 31, 2008:

	Other Postretiremer			
	Pen	sion Benefit	s	Benefits
		- Tho	usands of	Dollars -
Net Loss	\$	3,259	\$	214
Prior Service Cost (Benefit)		2,002		(36)

The accumulated benefit obligation for the UES defined benefit pension plan was \$6.8 million at December 31, 2008 and \$4.5 million at December 31, 2007. Changes in actuarial assumptions including an increase in the discount rate impacted the accumulated benefit obligation. At December 31, 2008 the UES defined benefit pension plan had accumulated benefit obligations in excess of plan assets.

O41- - --

	December 31,				
	2008			2007	
		- Thou	sands of	Dollars -	
Projected Benefit Obligation at End of Year	\$	10,485	\$	7,352	
Accumulated Benefit Obligation at End of Year		6,760		4,501	
Fair Value of Plan Assets at End of Year		3,937		4,889	

The components of net periodic benefit costs and other amounts recognized in income are as follows:

	Pe	ension I	Bene	fits	P	ostret	her iremo efits	ent
	20	800	2	007	20	800	20	007
	·	_	Tho	usands o	of Do	llars -		
Components of Net Periodic Cost								
Service Cost	\$	917	\$	1,017	\$	-	\$	-
Interest Cost		501		440		71		90
Expected Return on Plan Assets		(430)		(318)		-		-
Prior Service Cost Amortization		258		258		(3)		(3)
Recognized Actuarial (Gain) Loss		(19)		•		-		4
Net Periodic Benefits Cost	\$	1,227	\$	1,397	\$	68	\$	91

A portion of the net periodic benefit cost was capitalized as a cost of construction and the remainder was included in Other Operating and Maintenance costs.

In 2008, UNS Electric recognized 47% of total net periodic pension benefit costs and 53% of other postretirement benefit costs based on relative employee participation.

The amounts recognized in Accumulated Other Comprehensive Income (AOCI) or as regulatory assets are as follows:

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) X An Original	(Mo, Da, Yr)		
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4	
NOTES TO FINANCIAL STATEMENTS (Continued)				

	Pension Benefits		
	2008	2007	
	- Thousands	of Dollars -	
Changes in Plan Assets and Benefit Obligations			
Recognized as Regulatory Asset			
Current Year Actuarial (Gain) Loss	\$ 4,214	\$ (1,271)	
Amortization of Actuarial Gain (Loss)	19		
Prior Service (Cost) Amortization	(258)	(258)	
Measurement Plan Change	(20)	-	
Change in Additional Minimum Liability	-	-	
Total Recognized as Regulatory Asset	\$ 3,955	\$ (1,529)	

	Other Postretirement Benefits			
	Regulatory Asset	AOCI	AOCI	
	2008		2007	
Changes in Benefit Obligation Recognized in AOCI or				
as Regulatory Assets				
Current Year Actuarial (Gain) Loss	\$ 277	-	\$ (274)	
Amortization of Actuarial Gain (Loss)	•	-	(4)	
Prior Service (Cost) Amortization	-	3	3	
Reclassification from AOCI to Regulatory Asset	(99)	99	-	
Total Recognized in AOCI or as Regulatory Assets	\$ 178	102	\$ (275)	

UNS Electric recognized changes in benefit obligations in AOCI of less than \$0.1 million both before tax and net of tax.

For the pension plan, we amortize prior service costs on a straight-line basis over the average remaining service period of employees expected to receive benefits under the plan. UES will amortize \$0.3 million of prior service cost and \$0.2 million of net loss from regulatory assets into net periodic benefit cost in 2009. The estimated net loss and prior service benefit for the defined benefit postretirement plans that will be amortized from regulatory assets into net periodic benefit cost in 2009 are less than \$0.1 million, respectively.

Weighted-Average Assumptions Used to Determine	Pension	Benefits	Other Postretirement Benefits			
Benefit Obligations as of the Measurement Date, Discount Rate	2008 6.30%	2007 6.80%	2008 6.50%	2007 6.50%		
Rate of Compensations Increase	3.00-4.00%	3.00-4.00%	.	-		

Weighted-Average Assumptions Used to Determine Net Periodic Benefit Costs for Period Ended	Pension	Benefits		tretirement efits
December 31,	2008	2007	2008	2007
Discount Rate	6.80%	5.90%	6.50%	5.60%
Rate of Compensations Increase	3.00-4.00%	3.00-4.00%	-	-
Expected Return on Plan Assets	7.75%	8.30%	-	_

Net periodic benefit cost is subject to various assumptions and determinations, such as the discount rate, the rate of compensation increase, and the expected return on plan assets. We estimated the expected return on plan assets based on a review of the plans' asset allocations. We also consulted with a third-party investment consultant and the plans' actuary who consider factors such as:

- market and economic indicators
- historical market returns

FERC FORM NO. 1 (ED. 12-88)	Page 123.19
I LIGITORIUM (CE I (LE I I CE)	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
NOTES	TO FINANCIAL STATEMENTS (Continued	f)	

- · correlations and volatility
- · central banks' and government treasury departments' forecasts and objectives, and
- · recent professional or academic research.

Changes that may arise over time with regard to these assumptions and determinations will change amounts recorded in the future as net periodic benefit cost.

	December 31,	
	2008	2007
Assumed Health Care Cost Trend Rates		
Health Care Cost Trend Rate Assumed for Next Year (Pre-65)	7.5%	8%
Health Care Cost Trend Rate Assumed for Next Year (Post-65)	7.5%	10%
Ultimate Health Care Cost Trend Rate Assumed	5%	5%
Year that the Rate Reaches the Ultimate Trend Rate	2017	2013

A one-percentage-point change in assumed health care cost trend rates would have an impact of less than \$0.1 million on UES' benefit obligation on the December 31, 2008 amounts reported.

Pension Plan Assets

UES calculates the market-related value of plan assets using the fair value of plan assets on the measurement date. The pension plan asset allocations by asset category are as follows:

	Plan As	sets		
	December 31,			
	2008	2007		
Asset Category				
Equity Securities	67%	66%		
Debt Securities	31%	33%		
Cash	2%	1%		
Total	100%	100%		

The policy for the UES pension plan is to provide exposures to equity and debt securities by investing in a balanced fund. The fund will hold no more than 75% of its total assets in stocks.

Estimated Future Benefit Payments

The following benefit payments, which reflect future service, as appropriate, are expected to be paid by UES:

	Pensio Benefit	
	- T	Thousands of Dollars -
2009	\$ 299	9
2010	403	3 126
2011	650	0 124
2012	918	5 122
2013	833	3 119
Years 2014-2018	6,253	3 532

DEFINED CONTRIBUTION PLANS

UNS Electric offers a defined contribution savings plan to all eligible employees. The Internal Revenue Code identifies the plan as a qualified 401(k) plan. Participants direct the investment of contributions to certain funds in their account. UNS

FERC FORM NO. 1 (ED. 12-88)	Page 123.20

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)	·				
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

Electric matches part of a participant's contributions to the plan. UNS Electric made matching contributions of less than \$0.3 million in each of 2008 and 2007.

NOTE 10. FAIR VALUE MEASUREMENTS

Effective January 1, 2008, we adopted FAS 157, Fair Value Measurements (FAS 157), which defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. As defined in FAS 157, fair value is the exit price that would be received to sell an asset or paid to transfer a liability between market participants at the measurement date. FAS 157 clarifies that the exchange price is the price in the principal market in which the reporting entity would transact for the asset or liability. With limited exceptions, the provisions of FAS 157 are applied prospectively. There was no transition adjustment as a result of adopting FAS 157.

As permitted by FSP FAS 157-2, we have elected to defer the adoption of the nonrecurring fair value measurement disclosures of non-financial assets and liabilities, such as asset retirement obligations, until January 1, 2009.

FSP FAS 157-3, Determining the Fair Value of a Financial Asset When the Market for That Asset Is Not Active, issued October 2008, provides guidance clarifying how FAS 157 should be applied in markets that are not active. The guidance reaffirms the notion of fair value as an exit price as of the measurement date. The FSP emphasizes that approaches other than the market value approach to determine fair value, such as the use of management's internal assumptions about future cash flows and risk-adjusted discount rates, may be appropriate. The FSP, which is effective upon issuance and applicable to prior periods for which financial statements have not yet been issued, did not have a material impact on our financial statements.

In accordance with FAS 157, we have categorized our financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy defined by FAS 157 are as follows:

- Level 1. Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market (examples include active exchange-traded equity securities and listed derivatives).
- Level 2. Financial assets and liabilities whose values are based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in non-active markets (examples include corporate bonds, which trade infrequently), pricing models whose inputs are observable for substantially the full term of the asset or liabilities (examples include most non-exchange-traded derivatives, including interest rate swaps), and pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability.
- Level 3. Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability (examples include long-dated or complex derivatives including certain long-dated options on gas and power).

The following tables set forth, by level within the fair value hierarchy, UNS Electric's financial assets and liabilities that were accounted for at fair value on a recurring basis as of December 31, 2008. As required by FAS 157, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) X An Original	(Mo, Da, Yr)						
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

	Quoted Pric Active Marke Identical As (Level 1	ts for sets	Significant Other Observable Inputs (Level 2) December 31	Significant Unobservable Inputs (Level 3)	Total
			- Thousands of	Dollars -	
Assets					
Cash Equivalents (1)	\$	4,171	\$ -	\$ ~	\$ 4,171
Collateral Posted (2)		-	6,620	-	6,620
Energy Contracts (3)		-	96	3,006	3,102
Total Assets		4,171	6,716	3,006	13,893
Liabilities					/- + + +
Energy Contracts (3)		-	(8,115)	(18,772)	(26,887)
Total Liabilities		_	(8,115)	(18,772)	(26,887)
Net Total Assets and (Liabilities)	\$	4,171	\$ (1,399)	\$ (15,766)	\$ (12,994)

- (1) Cash Equivalents are based on observable market prices and are comprised of the fair value of Money Market Funds.
- (2) Collateral provided for energy contracts with counterparties to reduce credit risk exposure.
- (3) Energy contracts include gas swap agreements (Level 2), forward power purchase contracts (Level 3), and forward power purchase contracts indexed to gas (Level 3), entered into to take advantage of favorable market conditions and reduce exposure to energy price risk. The valuation techniques are described below.

Energy Contracts

UNS Electric primarily applies the market approach for recurring fair value measurements and endeavors to utilize the best available information. Where observable inputs are available for substantially the full terms of the asset or liability, such as gas swap derivatives valued using New York Mercantile Exchange (NYMEX) pricing, adjusted for basin differences, the instrument is categorized in Level 2.

Derivatives valued using an aggregate pricing service or published prices that represent a consensus reporting of multiple brokers are categorized in Level 3. For both power and gas prices, UNS Electric obtains quotes from brokers, major market participants, exchanges or industry publications as well as its own price experience from active transactions in the market. UNS Electric primarily uses one set of quotations each for power and for gas, and then uses the other sources as validation of those prices. The broker providing quotes for power prices states that the market information provided is indicative only, but believes it to be reflective of market conditions as of the time and date indicated. In addition, energy derivatives include contracts where published prices are not readily available. These include contracts for delivery periods during non-standard time blocks, contracts for delivery during only a few months of a given year when prices are quoted only for the annual average, or contracts for delivery at illiquid delivery points. In these cases, UNS Electric applies certain management assumptions to value such contracts. These assumptions include applying historical price curve relationships to calendar year quotes, applying percentage multipliers to value non-standard time blocks, including the impact of counterparty credit risk, using current and historical default and recovery rates, our own credit risk, using credit default swap data, and including adjustments for transmission and line losses to value contracts at illiquid delivery points. UNS Electric reviews these assumptions on a quarterly basis.

UNS Electric's assessment of the significance of a particular input to the fair value measurements requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
· ·	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

The following tables set forth a reconciliation of changes in the fair value of forward power purchase contracts classified as Level 3 in the fair value hierarchy for the year ended:

	December 31, 2008			
	- Thousands of Dollars -			
Balance, beginning of year Gains and (Losses) (Realized/Unrealized) Recorded to	\$ 9,836			
Regulatory Assets/Liabilities	(25,602)			
Balance, end of year	\$ (15,766)			

Losses on mark-to-market contracts include the reclassification of realized gains and losses on the settlement of derivative contracts. All of the Level 3 unrealized gains and losses are attributable to the change in fair value of Level 3 assets and liabilities held at the reporting date.

There were no transfers in or out of Level 3 derivatives.

NOTE 11. COMMON STOCK EQUITY

DIVIDEND RESTRICTIONS

Restrictions placed on UNS Electric limit UES' ability to pay dividends. The 2003 UES Settlement Agreement limits UNS Electric's ability to pay dividends of no more than 100% of its earnings to UniSource Energy. Additionally, the terms of the senior unsecured note agreements contain dividend restrictions. See Note 6.

CAPITAL CONTRIBUTION

UES made capital contributions to UNS Electric of less than \$0.5 million in 2008. UniSource Energy made no capital contributions to UNS Electric in 2008 and \$10 million in 2007.

1 (This Report Is: (1) [X]An Original	This Report Is:		(Mo Do Vr)		Period of Report of 2008/Q4		
UNS	Electric, Inc.								
***************************************	STATEMENTS OF ACCUMULAT	ED COMPREHENSIVE	NCOME, COMPE	REHENSIVE INCOME, A	D HEDGIN	IG ACTIVIT	IES		
1. Re	port in columns (b),(c),(d) and (e) the amounts	of accumulated other co	nprehensive inco	me items, on a net-of-tax	basis, wher	e appropria	te.		
2. Re	port in columns (f) and (g) the amounts of other	categories of other cash	flow hedges.						
3. Foi	each category of hedges that have been accord	unted for as "fair value h	edges", report the	accounts affected and th	e related ar	mounts in a	footnote.		
							[
			Minimum Pens	sion Foreign Cu		Oth			
Line	Item	Unrealized Gains and Losses on Available-	Liability adjustn			Adjusti			
No.		for-Sale Securities	(net amount						
	(a)	(b)	(c)	(d)		(e	:)		
1	Balance of Account 219 at Beginning of								
	Preceding Year					(66,503)		
2	Preceding Qtr/Yr to Date Reclassifications								
	from Acct 219 to Net Income								
3	Preceding Quarter/Year to Date Changes in Fair Value			·			98,036		
4							98,036		
	Balance of Account 219 at End of								
	Preceding Quarter/Year						31,533		
6	Balance of Account 219 at Beginning of								
	Current Year						31,533		
7	Current Qtr/Yr to Date Reclassifications				l				
	from Acct 219 to Net Income								
8	Current Quarter/Year to Date Changes in Fair Value					(31,533)		
Q	Total (lines 7 and 8)					(31,533)		
	Balance of Account 219 at End of Current								
	Quarter/Year								
					}				
					1				
			ļ						
				,					
			1		1				
				***************************************	-				
				*					

Name of Respondent		This Report Is: (1) X An Original		Date (Mo. I	Date of Report Year/Period of Re (Mo, Da, Yr) End of 2008				
UNS Electric, Inc.			(2) 闩A	Resubmis	ssion	04/18	/2009	of 2008/Q4	
	STATEMENTS OF A					PREHENSI	VE INCOME, AN	D HEDGI	NG ACTIVITIES
Т	Other Cash Flow	Other	Cash Flow		Totals for	each	Net Income (C	Carried	Total
Line	Hedges		ledges	I	category of	items	Forward fr	om	Comprehensive
No.	Interest Rate Swaps		specify]	-	recorde		Page 117, Lir	ne 78)	Income
					Account	219	/8		(I)
	<u>(f)</u>		(g)		(h)	CC E03\	(i)		(j)
1						66,503)			
2						98,036			
						98,036	4	754,259	4,852,295
5	· · · · · · · · · · · · · · · · · · ·	<u> </u>				31,533		,	1122(
6						31,533			
7						0.,000			
8		1			(31,533)			
9					·····	31,533)	3,	763,587	3,732,054
10		<u> </u>							
								-	
								İ	
1 1								i	
				;					
		1							
									·
		İ							
								i	
1									
-							\$-		
							1		

Name	of Respondent	This Report Is: (1) [X]An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS I	Electric, Inc.	(1) X An Original (2) A Resubmission	04/18/2009	End of 2008/Q4
	SUMMAF	RY OF UTILITY PLANT AND ACC	UMULATED PROVISIONS	
		DEPRECIATION, AMORTIZATION		
	t in Column (c) the amount for electric function, in	n column (d) the amount for gas fur	nction, in column (e), (f), and (g)	report other (specify) and in
colum	n (f) common function.			
	Classification		Total Company for the	Electric
Line No.			Current Year/Quarter Ended	(c)
	(a)		(b)	
	Utility Plant			
	In Service		443,068,71	6 443,068,716
	Plant in Service (Classified)		730,67	
1	Property Under Capital Leases		730,07	750,070
	Plant Purchased or Sold		2 044 84	0 3,844,840
	Completed Construction not Classified		3,844,84	3,044,040
	Experimental Plant Unclassified		447.044.00	447.544.224
1	Total (3 thru 7)		447,644,23	447,644,234
1	Leased to Others			240.000
	Held for Future Use		610,69	
	Construction Work in Progress		18,758,59	6 18,758,596
12	Acquisition Adjustments			
13	Total Utility Plant (8 thru 12)		467,013,52	
14	Accum Prov for Depr, Amort, & Depl		274,618,33	
15	Net Utility Plant (13 less 14)		192,395,19	5 192,395,195
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation		271,469,12	0 271,469,120
19	Amort & Dept of Producing Nat Gas Land/Land	Right		
20	Amort of Underground Storage Land/Land Right	s		
21	Amort of Other Utility Plant		3,149,21	
22	Total In Service (18 thru 21)		274,618,33	0 274,618,330
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (28 & 29)			
31	Abandonment of Leases (Natural Gas)			The series
32	Amort of Plant Acquisition Adj			
33	Total Accum Prov (equals 14) (22,26,30,31,32)		274,618,33	274,618,330
1				
L				

Name of Respondent		This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report	•
UNS Electric, Inc.		(2) A Resubmission	04/18/2009	End of2008/Q4	
		OF UTILITY PLANT AND ACCUM	1	1	
		EPRECIATION. AMORTIZATION			
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line
		,	(-)	(%)	No.
(d)	(e)	(f)	(g)	(h)	1
Land to the second second	Term				2
					3
				<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	4
					5
					6
					7
					8
					9
					10
					11
					12
				····	13
		·			14
					15
					16
					17
					18
					19
**************************************					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
				A CONTRACTOR OF THE PROPERTY O	32
					33
					1

Name	of Respondent	This Report Is: (1) XAn Or	iginal	Date of Report (Mo, Da, Yr)	i e	riod of Report
UNS	Electric, Inc.		ubmission	04/18/2009	End of	2008/Q4
	ELECTRIC		VICE (Account 101,	102, 103 and 106)	L	<u></u>
1. Re	port below the original cost of electric plant in ser			······································		
2. In a Accou	addition to Account 101, Electric Plant in Service ant 103, Experimental Electric Plant Unclassified; clude in column (c) or (d), as appropriate, correction revisions to the amount of initial asset retirement	(Classified), this and Account 106 ons of additions a	page and the next ind i, Completed Constru and retirements for the	clude Account 102, Electric ction Not Classified-Electric e current or preceding year.	·	
educi	tions in column (e) adjustments.					
5. En	close in parentheses credit adjustments of plant a	eccounts to indica	ate the negative effec	t of such accounts.		
	assify Account 106 according to prescribed accou umn (c) are entries for reversals of tentative distrib					
	nt retirements which have not been classified to p					
retirer	nents, on an estimated basis, with appropriate co	ntra entry to the	account for accumula	ited depreciation provision.	Include also	in column (d)
ine	Account			Balance Beginning of Year		Additions
No.	(a)			(b)		(c)
1	1. INTANGIBLE PLANT					
	(301) Organization					
	(302) Franchises and Consents			······	,908	
	(303) Miscellaneous Intangible Plant			10,722	`	191,777
_	TOTAL Intangible Plant (Enter Total of lines 2, 3,	and 4)		10,734	,334	191,777
	2. PRODUCTION PLANT					
	A. Steam Production Plant					
	(310) Land and Land Rights (311) Structures and Improvements					
	(312) Boiler Plant Equipment					
	(313) Engines and Engine-Driven Generators					
	(314) Turbogenerator Units					
	(315) Accessory Electric Equipment					
	(316) Misc. Power Plant Equipment			······································		
	(317) Asset Retirement Costs for Steam Product	ion				
	TOTAL Steam Production Plant (Enter Total of lin					
17	B. Nuclear Production Plant					
18	(320) Land and Land Rights					
19	(321) Structures and Improvements			·		
20	(322) Reactor Plant Equipment					
	(323) Turbogenerator Units					
	(324) Accessory Electric Equipment			······		
	(325) Misc. Power Plant Equipment	4:				
	(326) Asset Retirement Costs for Nuclear Production Plant (Enter Total of					
		ines to unu 24)				
	C. Hydraulic Production Plant (330) Land and Land Rights					
	(331) Structures and Improvements					
	(332) Reservoirs, Dams, and Waterways					
	(333) Water Wheels, Turbines, and Generators					***************************************
	(334) Accessory Electric Equipment					
32	(335) Misc. Power PLant Equipment					
33	(336) Roads, Railroads, and Bridges					
34	(337) Asset Retirement Costs for Hydraulic Prod	uction				
	TOTAL Hydraulic Production Plant (Enter Total o	f lines 27 thru 34	l)			
***************************************	D. Other Production Plant			14		
	(340) Land and Land Rights				,803	-560,438
	(341) Structures and Improvements			1,969	,308	
	(342) Fuel Holders, Products, and Accessories			13,399		20,084
40				6,304		20,004
	(345) Accessory Electric Equipment			2,513		
	(346) Misc. Power Plant Equipment			1,329		
	(347) Asset Retirement Costs for Other Producti	on		.,		
	TOTAL Other Prod. Plant (Enter Total of lines 37			26,463	,858	-540,354
	TOTAL Prod. Plant (Enter Total of lines 16, 25, 3			26,463		-540,354
1	•					
f						
ı			1			•

Name of Respondent UNS Electric, Inc.	(1)	Report Is:	Date of F (Mo, Da,	Yr) End of	of Report 2008/Q4	
ONS Electric, Inc.	(2)	A Resubmission	04/18/20			
distributions of these tentative class		SERVICE (Account 10			ne of these	
amounts. Careful observance of the respondent's plant actually in service. Show in column (f) reclassifications arising from distribute provision for depreciation, acquisitions account classifications. 8. For Account 399, state the nature subaccount classification of such provision of such provisions.	e above instructions and the at end of year. ons or transfers within utilition of amounts initially reconding adjustments, etc., and are and use of plant include lant conforming to the requirements.	ty plant accounts 10 ty plant accounts. Incluorded in Account 102, is show in column (f) only this account and if uirement of these pages	1 and 106 will avoid se ude also in column (f) to nolude in column (e) the the offset to the debits substantial in amount	rious omissions of the reporter the additions or reductions of p the amounts with respect to acc or credits distributed in column submit a supplementary states	d amount of rimary acco cumulated in (f) to prim	ount nary
For each amount comprising the and date of transaction. If propose	e reported balance and ch d iournal entries have bee	anges in Account 102, s n filed with the Commis	state the property purci sion as required by the	nased or sold, name of vendol e Uniform System of Accounts	or purchas , give also c	e, date
Retirements	Adjustments		Transfers	Balance at		Line
(d)	(e)		(f)	End of Year (g)		No.
	Wages					
						3
11,908 3,239,714				7,674,489		4
3,251,622				7,674,489		5
PARTY TO						6
						7 8
						9
				4.04.00		10
						11
						12 13
						14
						15
						16
						17
						18 19
						20
						21
						22
						23
						24 25
						26
						27
						28
						29 30
						31
						32
						33
					 	34
	THE ARMS				-	35 36
			665,071	205,436		37
				1,969,407		38
				847,308		39
				13,419,272		40
				6,304,469 2,513,408		41 42
				1,329,275		43
						44
			665,071	26,588,575		45
			665,071	26,588,575		46

	of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2008/Q4
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	
		ANT IN SERVICE (Account 101, 10		
ine No.	Account		Balance Beginning of Year	Additions
	(a)		(b)	(C)
	3. TRANSMISSION PLANT		1 255 9	83 153,097
	(350) Land and Land Rights		1,255,8 427,8	
	(352) Structures and Improvements (353) Station Equipment		18,950,0	
	(354) Towers and Fixtures		521,8	
	(355) Poles and Fixtures		15,210,6	
	(356) Overhead Conductors and Devices		19,508,7	
	(357) Underground Conduit			
	(358) Underground Conductors and Devices		27,4	38
	(359) Roads and Trails		183,8	60
	(359.1) Asset Retirement Costs for Transmission	n Plant		
58	TOTAL Transmission Plant (Enter Total of lines	48 thru 57)	56,086,2	30 616,744
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights		1,334,3	
	(361) Structures and Improvements		5,448,9	
	(362) Station Equipment		34,958,4	55 4,853,842
	(363) Storage Battery Equipment			
	(364) Poles, Towers, and Fixtures		81,496,0	
	(365) Overhead Conductors and Devices		56,680,3	W. W. W. W. W. W. W. W. W. W. W. W. W. W
	(366) Underground Conduit		15,154,5	·····
	(367) Underground Conductors and Devices		34,697,1 58,068,1	
	(368) Line Transformers		11,250,9	
	(369) Services (370) Meters		9,858,9	······································
	(370) Meters (371) Installations on Customer Premises		0,000,0	002,222
	(372) Leased Property on Customer Premises			
	(373) Street Lighting and Signal Systems		3,894,3	212,410
	(374) Asset Retirement Costs for Distribution Pl	ant		
	TOTAL Distribution Plant (Enter Total of lines 60		312,842,2	21,921,166
76	5. REGIONAL TRANSMISSION AND MARKET	OPERATION PLANT		
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
	(382) Computer Hardware			,
	(383) Computer Software			
	(384) Communication Equipment			
	(385) Miscellaneous Regional Transmission and			
	(386) Asset Retirement Costs for Regional Tran			
	TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT	nt (Total lines // thru 03)		
	(389) Land and Land Rights		57,	580
	(390) Structures and Improvements		2,470,8	
	(391) Office Furniture and Equipment		-1,163,	
	(392) Transportation Equipment		12,417,	
	(393) Stores Equipment		125,	
	(394) Tools, Shop and Garage Equipment		2,733,	
	(395) Laboratory Equipment		1,389,	367 42,656
93	(396) Power Operated Equipment		1,637,	263 263,393
94	(397) Communication Equipment		3,121,	
	(398) Miscellaneous Equipment		149,	
	SUBTOTAL (Enter Total of lines 86 thru 95)		22,939,	008 1,229,31
	(399) Other Tangible Property			
~~~	(399.1) Asset Retirement Costs for General Pla			200
	TOTAL General Plant (Enter Total of lines 96, 9	77 and 98)	22,939,	
	TOTAL (Accounts 101 and 106)		429,065,	581 23,418,64
	(102) Electric Plant Purchased (See Instr. 8)			
	(Less) (102) Electric Plant Sold (See Instr. 8)	· · · · · · · · · · · · · · · · · · ·		
	(103) Experimental Plant Unclassified	lines 100 thru 103\	429,065,	581 23,418,64
104	TOTAL Electric Plant in Service (Enter Total of	mes for tild fost	423,000,	20,410,040
			1	

206

Name of Respondent		This Report Is	(	Date of	. V-1			
UNS Electric, Inc.		(1) X An O (2)	iriginai esubmission	(Mo, Da 04/18/20	, Yr) 009	End of	2008/Q4	
	ELECTRIC PLA	l `	E (Account 101, 102, 10					
Retirements	Adjustr		Transfers			nce at		Line
1					End 9	of Year g)		No.
(d)	(e)		(f)		(	9)		47
				22,107		1,431,087		48
		***************************************	·	ــــــــــــــــــــــــــــــــــــــ		427,830		49
-6,310		···		-43,761		18,912,563		50
		······································				521,825		51
		······································				20,666,173		52
		·····				14,516,854		53
							***************************************	54
						27,438		55
						183,860		56
								57
-6,310				-21,654		56,687,630		58
The Paris of the Later of								59
						1,354,701		60
						5,690,805		61
377,826				43,761		39,478,232		62
	`							63
-153,776			<u> </u>			85,011,451		64
147,934						58,977,790		65
-2,419				<del>, , , , , , , , , , , , , , , , , , , </del>		16,265,133		66 67
-9,549 410.344						37,799,476 62,000,113		68
110,311 328			<del>                                     </del>			13,400,906		69
1,115,420						9,135,761		70
1,113,420			<del> </del>			3,100,701		70 71
			<del> </del>	······································	***************************************			72
-481					***************************************	4,107,216		73
						7		74
1,585,594	······································			43,761		333,221,584		75
								76
								77
								78
								79
								80
								81
					All-A			82
			<u> </u>					83
								84
				44.040		45 303		85
7.000				-11,813		45,767		86
-7,960 4,000,400			 	4 207 609		2,611,428 2,245,063		87
1,029,188 125,234				4,287,698		9,443,355		88 89
6,380				-4,207,090		118,860		90
135,055			<u> </u>			2,666,594		91
1,106						1,430,917		92
21,195						1,879,461		93
79,563						2,175,606		94
25,471						124,227	~~~~~	95
1,415,232				-11,813		22,741,278	***************************************	96
								97
								98
1,415,232				-11,813		22,741,278		99
6,246,138				675,365		446,913,556		100
								101
								102
				**************************************				103
6,246,138			<u> </u>	675,365	<u> </u>	446,913,556		104
					-			
					<u> </u>			
1	)		1		1			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
1	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
FOOTNOTE DATA							

Schedule Page: 204 Line No.: 88 Column: f

Plant Asset retirement costs of \$4,287,698 were erroneously entered on the wrong lines of the 2007 FERC Form 1 (page 207). As a result, the balance at end of year for FERC Plant Account 391 was understated and the balance at end of year for Plant FERC Account 392 was overstated by this amount. To correct the error in the reported balances from 2007, the \$4,287,698 is shown as a "transfer" between these two Plant FERC accounts on the 2008 FERC Form 1 (page 207 - Column f).

Schedule Page: 204 Line No.: 89 Column: f

Plant Asset retirement costs of \$4,287,698 were erroneously entered on the wrong lines of the 2007 FERC Form 1 (page 207). As a result, the balance at end of year for FERC Plant Account 391 was understated and the balance at end of year for Plant FERC Account 392 was overstated by this amount. To correct the error in the reported balances from 2007, the \$4,287,698 is shown as a "transfer" between these two Plant FERC accounts on the 2008 FERC Form 1 (page 207 - Column f).

Name of Respondent This Report Is: (1) [X] An Original					<b>.</b> i	Dat	te of Report o, Da, Yr)	Yea	/Period of Report
UNS E	Electric, Inc.	(1)	임/	An Ongina A Resubn	ission		18/2009	End	of 2008/Q4
	FI.				D FOR FUTURE	í		L	
1 Dor	port separately each property held for future use							roup othe	r items of property held
for futu	ire lise								
2 Enr	property having an original cost of \$250,000 or r	nore pr	revio	usly used	in utility operation	is, now	held for future use,	give in co	olumn (a), in addition to
other r	equired information, the date that utility use of su	ch pro	perty	/ was disc	ontinued, and the	date the	e original cost was	transferre	ed to Account 105.
Line	Description and Location Of Property				Date Originally I	ncluded ount	Date Expected to in Utility Ser	be used   vice	Balance at End of Year (d)
No.	Of Property (a)				in This Acc (b)	Sanda Companya (Maria	(c)'	enization sales and taking the	(d)_
1 1	Land and Rights:								
2	Cheyenne Substation				10/06	3/2006	. Unk	nown	60,746
3	Class Code: Vacant & Land								
4	Parcel Size: 5.87 Acres	<b></b>							
5	Township, Range, and Section: 21N, 16W, 28	<u> </u>							
6									
7									540.040
8	Future 230kv Transmission Line from			*********	09/0	1/2008	Uni	nown	549,949
9	Franconia Substation to North Havasu Substat	ion		<u></u>					
10	Class Code: Land Easement				<u> </u>				
11	Township, Range, and Section: Various								
12							<b></b>		***************************************
13									
14					<del> </del>				
15									
16							:		
17									
18									
19									
20	Other December					Version.			
21	Other Property:								
23			<del></del>		<del>                                     </del>				
24		*****				##.···			
25							1.		
26				****		····			
27		<del>~~~~</del>					<u> </u>		
28									
29				***************************************					
30		***************************************	-						
31									
32									
33									
34									
35									
36									
37									
38						<u></u>			
39									<b></b>
40									
41									
42									
43									
44						·····	1	***********	
45									
46									
								era argettatnistrosa (****	
1 4-	Tatal							100 14 200	610.695

Name	of Respondent		Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS	Electric, Inc.	(1)	An Original A Resubmission	04/18/2009	End of 2008/Q4
	CONSTRUC	1 ' '	WORK IN PROGRESS ELEC	TRIC (Account 107)	
1. Rep	ort below descriptions and balances at end of ye	ear of	projects in process of construction	n (107)	
	w items relating to "research, development, and it 107 of the Uniform System of Accounts)	demo	nstration" projects last, under a c	caption Research, Develop	ment, and Demonstrating (see
	or projects (5% of the Balance End of the Year f	or Acc	ount 107 or \$100,000, whichever	r is less) may be grouped.	,
Line	Description of Project	ct			Construction work in progress - Electric (Account 107)
No.	(a)				(b)
1	392064S Vail to Valencia 138KVLn-L&E				2,739,188
2	369062S Clrwtr 69/13.2kv T2 ad 33MVA				2,190,336
3	333062A Line Extensions > \$50k LH				1,381,980
4	368061S Eastern Transf T1 Repl King				1,174,288
5	343061S N. Stockton Hill 69kv Trans Ln King				907,653
	311761S Mercator 69kv Line (King)				784,797
7	373061S White Hills Sub King				715,104
8	312061A Construction Eq - New (King)				625,734
9	371062S Kiowa T2 repl., 25MVA-47MVA LH				600,046
10	394062S N Havasu Sub T3 Addition LH				580,064
11	363061S Gold Val Fdr 8002 Recon King				562,329
12	331062B Distr. System Repl LH		4		531,823
13	333061A Line Extentions > \$50K King		www.comment		494,516
14	330062A Line Extentions < \$50K LH				. 447,284
15	311261S Jagerson Tie 4th CRCT FDR 5031				431,206
16	330061A Line Extensions < \$50K King			<b></b>	424,650
17	331061B Distr. System Repl King				360,079
18	331764B Preventative Maint OH Dist. (Nog)			·····	291,942
19	394064A Valencia Sub Brk Replace IV				283,721
20	331664B Priority A UG Dist (Nog)				281,651
21	332061S SCADA Sys Kingman & Havasu				265,408
22	312062A Construction Eq - New (LH)		***************************************		255,404
23	383064S 115kv Trans Line Repl (Nog)				252,757
24	363062S Clearwater Fdr Add LH				206,176
25	332064A Distribution Fdrs & Ties Nog				203,646
26	320264S Resid New Bus Ln Ext (Nog)			w	155,743
27	312062S Operations Center LH				146,111
28	397062S Circuit 6008 Reconductor (LH)	<u>-</u> -			127,348
29	311861S UNSE Integr Balancing Auth (Kg)				121,296
30	331061A Distr. System Bettr. King				111,888
31	331564B Priority A OH Dist (Nog)				107,462
32	353062S Replace Kiowa Bus Tie Switch				100,825
33					
34		,			
35	Minor Projects less than \$100,000				896,141
36					
37					
38					-
39					
40					
41					
42					
43	TOTAL				18,758,596
. ~~	· · · · · · · · · · · · · · · · · · ·				,,,

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
The state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state of the special state	(1) X An Original	(Mo, Da, Yr)	.				
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
FOOTNOTE DATA							

Schedule Page: 216 Line No.: 35 Column: b

There were no projects related to research, development, and demonstrating in 2008.

Research, development, and demonstrating work is classified separately as preliminary engineering.

Nam	e of Respondent	This Report Is:	Date of (Mo, Date	Report	1	Period of Report	
UNS	Electric, Inc.	(1) X An Original (2) A Resubmission			End o	of 2008/Q4	
<b></b>	ACCUMULATED PRO\	ISION FOR DEPRECIATI	ON OF ELECTRIC UTILI	TY PLANT (Ac	L count 108)		
2. E elect 3. T	Explain in a footnote any important adjustments during year.  Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.  The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when						
	such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book						
į	of the plant retired. In addition, include all distinctions.	costs included in retirem	ent work in progress a	it year end in	me appro	opriate functional	
1	how separately interest credits under a sink	ting fund or similar meth	od of depreciation acc	counting.			
<u> </u>	Se	ction A. Balances and C	hanges During Year				
Line	ltem	Total (c+d+e)	Electric Plant in Service	Electric Pla	nt Held e Use	Electric Plant Leased to Others	
No.	(a)	(b) '	(c)	(d)		(e)	
1	Balance Beginning of Year	262,571,712	262,571,712	2			
2	Depreciation Provisions for Year, Charged to			4.0			
3	(403) Depreciation Expense	17,444,031	17,444,031				
4	(403.1) Depreciation Expense for Asset Retirement Costs						
5	(413) Exp. of Elec. Plt. Leas. to Others						
6	Transportation Expenses-Clearing	1,367,716	1,367,716				
7	Other Clearing Accounts	-167,516	-167,510				
8	Other Accounts (Specify, details in footnote):	-4,231,731	-4,231,73				
9	Reserve Re-Allocations	-2,667,728	-2,667,728	3			
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	11,744,772	11,744,772	2			
11	Net Charges for Plant Retired:						
12	Book Cost of Plant Retired	2,994,517	2,994,51	7	,		
13	Cost of Removal	29,130	29,130				
14	Salvage (Credit)	176,283	176,28	3			
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	2,847,364	2,847,36	4 .			
16	Other Debit or Cr. Items (Describe, details in footnote):						
17							
18	Book Cost or Asset Retirement Costs Retired						
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	271,469,120	271,469,12	0			
H		. Balances at End of Yea	r According to Function	nal Classificati	on		
20	Steam Production			1			
21	Nuclear Production						
22	Hydraulic Production-Conventional						
23	Hydraulic Production-Pumped Storage						
24	Other Production	11,621,441	11,621,44	1			
2!	Transmission	33,369,111	33,369,11	1			
26	Distribution	213,339,814	213,339,81	4			
27	Regional Transmission and Market Operation						
28	General	13,138,754	13,138,75	4			
29	TOTAL (Enter Total of lines 20 thru 28)	271,469,120	271,469,12	0			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
,	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
FOOTNOTE DATA							

Schedule Page: 219 Line No.: 7 Column: c

The credit of (\$167,516) represents 2008 CC&B, Call Center and "Common Systems" depreciation allocations made to UNS Electric, Inc.

Schedule Page: 219 Line No.: 8 Column: c

The (\$4,231,731) represents the 2008 amortization (credited to FERC Acct. No. 406) of the electric plant acquisition discount credited to accumulated depreciation in connection with the 2003 acquisition of the electric plant assets of Citizens Communications.

Schedule Page: 219 Line No.: 9 Column: c

The credit of (\$2,667,728) represents the June 2008 Reserve re-allocation made between FERC Acct. No. 0403 and FERC Acct. No. 0404 as it related to the 2008 UNS Electric Rate Order

# Schedule Page: 219 Line No.: 19 Column: c

Per "Plant in Service and Accumulated Provision for Depreciation by (271, 469, 120.00) Function" (Schedule Page: 219, Line No: 19, Column: C) (1,732,985.00) FERC 0111 Accumulated Provision for Amortization of Electric Plant Accumulated Provision for Amortization of Capital Leases (492,446.00) FERC 1111 Accumulated Provision for Amortization of Electric Plant FERC 1112 (898,662.00)- Citizen's Historical Accumulated Provision for Amortization of Capital Leases FERC 1113 - Citizen's Historical (25, 117.00)(274,618,330.00) Per "Comparative Balance Sheet" (Schedule Page: 110, Line No: 5, Column: C)

Name	of Respondent	This Report Is: (1) XAn Original	Date of Report (Mo, Da, Yr)	Year/Period of Report						
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	End of 2008/Q4						
		MATERIALS AND SUPPLIES	<u> </u>							
1 Fo	r Account 154, report the amount of plant materia	and operating supplies under the pri	mary functional classifications a	is indicated in column (a);						
estim	stimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.									
2. Gi	Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the									
	arious accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense									
	earing, if applicable.  Department or									
Line No.	Account	Balance Beginning of Year	End of Year	Departments which						
140.	(a)	(b)	(c)	Use Material (d)						
1	Fuel Stock (Account 151)	22,302	20,661	Electric						
2	Fuel Stock Expenses Undistributed (Account 152									
3	Residuals and Extracted Products (Account 153)									
4	Plant Materials and Operating Supplies (Account	154)								
5	Assigned to - Construction (Estimated)	7,234,996	8,089,538	Electric						
6	Assigned to - Operations and Maintenance									
7	Production Plant (Estimated)		1,044	Electric						
8	Transmission Plant (Estimated)	2,084		Electric						
9	Distribution Plant (Estimated)	60,623	106,038	Electric						
10	Regional Transmission and Market Operation Plant (Estimated)	nt								
11	Assigned to - Other (provide details in footnote)									
12	TOTAL Account 154 (Enter Total of lines 5 thru	7,297,703	8,196,620	Electric						
13	Merchandise (Account 155)									
14	Other Materials and Supplies (Account 156)									
15	Nuclear Materials Held for Sale (Account 157) (Napplic to Gas Util)	ot								
16	Stores Expense Undistributed (Account 163)	357,96	7 766,750	Electric						
17										
18										
19										
20	TOTAL Materials and Supplies (Per Balance Sh	et) 7,677,97	8,984,031	Electric						

Name	of Respondent	This Report Is:	Date of R (Mo, Da,	eport Yr)	Year/Period of Report			
UNS	Electric, Inc.	(1) X An Original (2) A Resubmission			End of 2008/Q4			
	Transmission Service and Generation Interconnection Study Costs							
1. Ren	1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and							
genera	generator interconnection studies.							
	each study separately.				,			
3. In C	olumn (a) provide the name of the study. olumn (b) report the cost incurred to perform the	study at the end of period.						
5. In c	olumn (c) report the account charged with the cos	it of the study.			,			
6. ln c	olumn (d) report the amounts received for reimbu	rsement of the study costs at	t end of period.					
7 In c	olumn (e) report the account credited with the rei		offining the study.	Reimburse	ments			
No.	Description	Costs Incurred During Period	Account Charged	Received I	Ouring Account Credited With Reimbursement			
	(a)	(b)	(c)	(d)	(e)			
1	Transmission Studies							
2								
3								
4								
5								
6				·				
7				ļ				
8			14.444	ļ				
9								
10								
11								
12				<u> </u>				
13								
14								
15								
16				<del> </del>				
17				<del> </del>				
18								
19		· · · · · · · · · · · · · · · · · · ·						
20								
21	Generation Studies  Edison Mission W Golden Valley	4 186	566 and Var O&M					
22	Edison Mission W Golden Valley	71.00	COO LING VAI COM					
24	Edison Mission Industrial Sub	2.004	566 and Var O&M	<u> </u>				
25	Edisoff Wission Industrial Odd		000 410 101 0011					
26	Edison Mission Boriana Junction	4,066	566 and Var O&M					
27	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s			1				
28				······································				
29								
30								
31								
32								
33								
34								
35	<u> </u>							
36	<u> </u>							
37								
38								
39								
40								

	Electric, Inc.	(1) (2)	Report Is:  An Original  A Resubmissio	n e	Date of Report (Mo, Da, Yr) 04/18/2009	End of	2008/Q4
2. Mir oy cla	port below the particulars (details) called for coor items (5% of the Balance in Account 182.3 asses.	conce 3 at e	nd of period, or a	latory assets, in	cluding rate orde	er docket numbe th ever is less), r	r, if applicable. nay be grouped
3. For	Regulatory Assets being amortized, show pe	eriod	of amortization.				
ine No.	Description and Purpose of Other Regulatory Assets		Balance at Beginning of Current	Debits	CRE Written off During the Quarter/Year Account Charged	DITS Written off During the Period Amount	Balance at end of Current Quarter/Year
	(a)		Quarter/Year (b)	(c)	(d)	(e)	(f)
1	Pension Regulatory Asset		663,448	2,044,662		229,681	2,478,429
2	ACC Decision # 59951						
3	Issued January 1997						
4							
5	Unrealized Loss on Derivatives		1,005,826	27,195,083	176/245	4,415,902	23,785,007
6	ACC Decision # 69202						
7	Issued December 2006			· · · · · · · · · · · · · · · · · · ·			
8				<u>.</u>			
9	Rate Case Expenses			600,000	407.3	358,333	241,667
10	ACC Decision # 70360						
11	Issued May 27, 2008						
12			4.005		400.0	4 205	
13	UBOC Credit Agreement		1,895		428.0	1,895	
14	ACC Decision # 66174						
15	Issued August 2006						
16	D   1 40  Co-	+	122 601	11 690	254.0	144,281	
17	Purchase of Landfill Gas	-	132,601	11,000	204.0	144,201	
18	Per AAC R14-2-1618						
19	Acc Provision - Post Retirement Benefits			110,100		13,191	96,909
20	December 2008						
21 22	December 2000						
23	DSM Adjuster			41,994		41,994	
24	ACC Decision # 70360						
25	Issued May 27, 2008						
26							
27							
28							
29							
30							
31							
32							
33							
34						**********	
35				•••••			
36							
37							
38							
39							
40							
41					<b></b>		
42							
43	· · · · · · · · · · · · · · · · · · ·						
44	TOTAL		1,803,770	30,003,519		5,205,277	26,602,012

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) X An Original	(Mo, Da, Yr)						
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4					
FOOTNOTE DATA								

Schedule Page: 232 Line No.: 1 Column: a

As a result of the adoption of FAS 158, Employer's Accounting for Deferred Benefit Pension and other Post Retirement Plans, a liability for the under funded pension liability at December 31, 2006 was recorded. Because the ACC has historically permitted the recovery of pension costs in rates under the accrual method, a corresponding regulatory asset was also recorded. Current service rates were authorized in ACC Decision No. 59951 issued in January 1997.

Schedule Page: 232 Line No.: 20 Column: a

Accrued post retirement benefits deferred pursuant to guidelines issued by ACC in December 2008.

Name	of Respondent	This Repor	t Is:	Date	Date of Report Year/Period of Report					
UNS	UNS Electric, Inc.       (1) X An Original (Mo, Da, Yr)       End of					of 2008/Q4				
		1 ' '	OUS DEFFERED DEE	ł	1					
1 De	Report below the particulars (details) called for concerning miscellaneous deferred debits.									
	For any deferred debit being amortized, show period of amortization in column (a)									
3. Mi	nor item (1% of the Balance at End	of Year for Account	186 or amounts les	ss than \$50,0	000, whichever is	s less)	may be grouped by			
class	,									
			***************************************		**************************************					
Line	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Account	CREDITS		Balance at End of Year			
No.	i i		(a)	Account Charged (d)	Amount		1			
1	(a) Blanket Purchase Orders	(b)	(c)	921	(e)	11	<u>(f)</u>			
2	Diamet i dichase Orders			521						
3										
4	Customer Information Clearing	4,395	8,403,572	VAR	8,4	04,899	3,068			
5										
6			7,264	\(AD		7,264				
7 8	Other		1,204	VAN		1,204				
9										
10										
11										
12			·····							
13										
14			*							
15 16										
17				**************************************						
18										
19										
20										
21										
23										
24										
25										
26										
27	vormation to the second second second second second second second second second second second second second se									
28										
29 30										
31										
32										
33										
34				ļ						
35										
36 37	the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of the second control of									
38										
39										
40										
41										
42				ļ						
43 44										
45										
46										
		1								
47	Misc. Work in Progress				5.24					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)	600,000		VAR	60	000,000				
40	TOTAL	604,406			l		3,068			
1 43	1017%	1 304,400			CONTRACTOR CONTRACTOR		0,000			

	e of Respondent Electric, Inc.	Report Is:   X  An Original	Date of Report (Mo, Da, Yr) 04/18/2009		End of 2008/Q4	
		(2) MULAT	ED DEFERRED INCOME TA		<u> </u>	
1. R 2. A	eport the information called for below concert Other (Specify), include deferrals relating to	ning t	he respondent's accountin		es.	
Line No.	Description and Locati (a)	on		Balance of Begining of Year (b)		Balance at End of Year (c)
	Electric					(O)
2	Alternative Minimum Tax Credit			374	4,399	859,863
3	Tax Operating Loss Carryforwards					143,373
4						
5	Deferred Income Tax Assets (See Note 1)			10,15	8,343	7,925,939
6						
7	Other			40.53	2742	9 020 175
8	TOTAL Electric (Enter Total of lines 2 thru 7)			10,53	2,142	8,929,175
9	Gas					
10 11						
12						
13						
14						******
15	Other					
16	TOTAL Gas (Enter Total of lines 10 thru 15					
17	Other (Specify)					
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)			10,53	2,742	8,929,175
	44		Notes			
december of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of th						

Name of Respondent	This Report is: (1) <u>X</u> An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 234 Line No.: 5 Column: b		
Contributions in Aid of Construction Customer Advances Purchased Power Fuel Adjustment Clause Deferred Compensation Bad Debt Other	1,287,350 4,515,853 3,643,810 365,244 335,813 10,273	
Schedule Page: 234 Line No.: 5 Column: c		
Contributions in Aid of Construction Customer Advances Purchased Power Fuel Adjustment Clause Deferred Compensation Bad Debt Other	2,001,865 5,005,279 - 491,411 371,180 56,204 7,925,939	

Nam	e of Respondent	Date of Report Year/Period of Report (Mo, Da, Yr) Find of 2008/Q4				
UNS	Electric, Inc.	(1) X An Original (2) A Resubmission	(IVIO, Da, Yr) 04/18/2009	End of 2008/Q4		
·····	ACCUN	JULATED DEFERRED INCOME TAX	1			
1. R	eport the information called for below concer	ning the respondent's accounting	<del>, , , , , , , , , , , , , , , , , , , </del>	es.		
2. A	t Other (Specify), include deferrals relating to	o other income and deductions.				
Line	Description and Location	on	Balance of Begining of Year	Balance at End of Year		
No.	(a)		(b)	(c)		
1	Electric					
2	Alternative Minimum Tax Credit		374	,399 859,863		
3	Tax Operating Loss Carryforwards			143,373		
4						
5	Deferred Income Tax Assets (See Note 1)		10,158	/343		
6						
7	Other					
8	TOTAL Electric (Enter Total of lines 2 thru 7)		10,532	2,742 8,929,175		
9	Gas		direction of the second			
10	Australia					
11						
12 13						
14						
	Other					
16						
17	Other (Specify)					
	TOTAL (Acct 190) (Total of lines 8, 16 and 17)		10,532	2,742 8,929,175		
	MANAGEMENT	Notes				
				·		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
,	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
FOOTNOTE DATA							

Schedule Page: 234 Line No.: 5 Column: b		
Contributions in Aid of Construction Customer Advances Purchased Power Fuel Adjustment Clause Deferred Compensation Bad Debt Other	1,287,350 4,515,853 3,643,810 365,244 335,813 10,273	
Schedule Page: 234 Line No.: 5 Column: c		
Contributions in Aid of Construction Customer Advances Purchased Power Fuel Adjustment Clause Deferred Compensation Bad Debt Other	2,001,865 5,005,279 491,411 371,180 56,204 7,925,939	

	of Respondent						Date of Report Year/Period of Report (Mo, Da, Yr) Find of 2008/Q4			
UNS	Electric, Inc.		A Resubmission	on 04/18/2009 End of 200				B)		
	CAPITAL STOCKS (Account 201 and 204)									
series requir	eport below the particulars (details) called for s of any general class. Show separate total rement outlined in column (a) is available fro any title) may be reported in column (a) pro- ntries in column (b) should represent the nur	s for c om the vided	om Sl	mon and pref EC 10-K Repo fiscal vears f	erred stock. ort Form filin or both the	If informa g, a specifi 10-K report	tion to meet to ic reference to and this repo	he stock o report ort are c	exchange reporting form (i.e., year and ompatible.	
ine No.	Class and Series of Stock a Name of Stock Series	nd			Number of Authorized I		Par or Sta Value per s		Call Price at End of Year	
	(a)				(b	)	(c)		(d)	
1	Common Stock									
2	Account 201					1,000				
4							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
5										
6										
7 8										
9							<del></del>			
10										
11										
12 13										
14										
15				·····						
16										
17 18										
19		<u> </u>		······································						
20										
21 22							<del></del>			
23										
24		***************************************								
25										
26 27				····			***************************************			
28										
29						1				
30					<u> </u>					
31								······································		
33				······································						
34										
35										
36 37								······································		
38										
39	<u> </u>									
40					<b>-</b>					
41					<del> </del>			,		
44										

Name of Respondent UNS Electric, Inc.		This Report Is: (1) X An Original (2) A Resubmi	ission	Date of Report (Mo, Da, Yr) 04/18/2009		Year/Period of Report End of 2008/Q4		
which have not yet be 4. The identification of non-cumulative. 5. State in a footnote Give particulars (detail	of each class of preferred if any capital stock which ils) in column (a) of any	d stock should show the th has been nominally in nominally issued capita	es of stock authorse dividend rate a	orized to and whet ally outst	be issued by a ther the dividend anding at end of	is are cumulative or f year.		
is pledged, stating name of pledgee and purpo OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)						BY RESPONDENT 217) IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)		Shares Amount			
							1	
1,000	10						2	
							3 4	
							5	
							6	
							7	
							8	
							9	
							10	
							12	
							13	
							14	
							15	
							16	
							17 18	
							19	
							20	
							21	
							22	
			ļ				23	
							24 25	
							26	
							27	
			<u> </u>				28	
							29	
							30	
							31	
							32 33	
		<u> </u>					34	
							35	
							36	
							37	
							38	
							39 40	
							41	
		<u> </u>					42	

Name of Respondent This Report Is: Date of Report Year/Period of F					
UNS Electric, Inc.		(1)	An Original A Resubmission	(Mo, Da, Yr) 04/18/2009	End of
	0	HER	PAID-IN CAPITAL (Accounts 208	3-211, inc.)	I
subhe colum chang (a) Do (b) Re amout (c) Ga of yea (d) Mit	t below the balance at the end of the year and the ading for each account and show a total for the ans for any account if deemed necessary. Explaine.  nations Received from Stockholders (Account 2 duction in Par or Stated value of Capital Stock (Ints reported under this caption including identification on Resale or Cancellation of Reacquired Cap r with a designation of the nature of each credit scellaneous Paid-in Capital (Account 211)-Class see the general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions which general nature of the transactions are transactions.	accoun n chan- 08)-Sta Accour ation w ital Sto and del ify amo	t, as well as total of all accounts ges made in any account during te amount and give brief explana t 209): State amount and give b ith the class and series of stock ck (Account 210): Report balance bit identified by the class and ser tounts included in this account accounts.	for reconciliation with balar the year and give the accor- ation of the origin and purpo- trief explanation of the capit to which related. the at beginning of year, cre- ries of stock to which relate	nce sheet, Page 112. Add mounting entries effecting such ose of each donation. tal change which gave rise to dits, debits, and balance at end.
Line   No.		ltem (a)			Amount (b)
	Account 208 - Donations Received from stockho				
2	- Paid-In Capital from UniSource Energy Servi	ces, Inc	).		58,906,4
3		····	***************************************		
4	Account 209 - Reduction in Par of Stated Value	of Cap	ital Stock		
5					
	Account 210 - Gain on Resale or Cancellation of	f Reac	quired Capital Stk		
7					
	Account 211 - Miscellaneous Paid-in Capital				
9	- Adjust Acquistion Adjustment for Direct Cost	S			-19,8
10					
11 12					
13					
14					
15	A SAME		<u></u>		
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26				un and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	
27					
28					
29					
30					
32					
33					
34					
35				***************************************	
36					
37					
38					
39					
40	TOTAL				58 886

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
(1) X An Original (Mo, Da, Yr) End of 200  UNS Electric, Inc. (2) ☐ A Resubmission 04/18/2009				
		ONG-TERM DEBT (Account 221, 222,		
Reaco 2. In 3. Fo 4. Fo dema 5. Fo issue 6. In 7. In 8. Fo Indica 9. Fu issue	eport by balance sheet account the particular quired Bonds, 223, Advances from Associate column (a), for new issues, give Commission bonds assumed by the respondent, includer advances from Associated Companies, read notes as such. Include in column (a) not receivers, certificates, show in column (a) do column (b) show the principal amount of both column (c) show the expense, premium or or column (c) the total expenses should be late the premium or discount with a notation unish in a footnote particulars (details) regains redeemed during the year. Also, give in a field by the Uniform System of Accounts.	ited Companies, and 224, Other for on authorization numbers and dated in column (a) the name of the isseport separately advances on notes are of associated companies from the name of the court -and date of onds or other long-term debt original discount with respect to the amountisted first for each issuance, then the such as (P) or (D). The expenses arding the treatment of unamortized	ng-Term Debt.  s. suing company as well as and advances on open a n which advances were re f court order under which ally issued. It of bonds or other long-t ne amount of premium (ir n, premium or discount she lidebt expense, premium	a description of the bonds. accounts. Designate accived. such certificates were erm debt originally issued. a parentheses) or discount. ould not be netted. or discount associated with
		•		,
	Olean and Codes of Outre	tion Counon Poto	Principal Amou	nt Total expense,
Line No.	Class and Series of Obliga (For new issue, give commission Auth		Of Debt issued	
110.	(a)	,	(b)	(c)
1	7.61% UNS Electric Note		60,000	000 792,795
2				
3	UNS Electric Revolving Credit Facility		45,000	000 89,233
4				
5			50,000	
6	7.1% 2023 Guaranteed Notes Series B		50,000	000 341,137
7				
8				
9				
10 11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27	<del></del>			
28				
29	<u>                                     </u>			
30				
31				
- 32				
33	TOTAL		205,000	0,000 1,564,302

Name of Respondent This Report Is: (1) [X] An Original				Date of Report	Year/Period of Report			
INS Electric Inc		(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 04/18/2009	End of 2008/Q4			
12/		LON	1 ' ' 1		and 224) (Continued)	1		
LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)  0. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.  1. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium in Debt - Credit.  2. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid luring year. Give Commission authorization numbers and dates.  3. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.  4. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of ear, describe such securities in a footnote.  5. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on ong-Term Debt and Account 430, Interest on Debt to Associated Companies.  6. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.								
			TION PERIOD	Cu Cu	rtstanding [		1.1	
Nominal Date of Issue (d)	Date of Maturity (e)	Date From (f)	TION PERIOD  Date To  (g)	(Total amount reduction fo	r amounts held by spondent)	Interest for Year Amount (i)	Line No.	
08/11/2003	08/11/2008	08/11/2003	08/11/2008		- ('')	2,803,017	1	
						, ,	2	
08/11/2006	08/11/2011	08/11/2006	08/11/2011		8,000,000	837,258	3	
00/07/0000	00/07/2045	00/07/2009	08/07/2015		50,000,000	1 200 028	4 5	
08/07/2008 08/07/2008	08/07/2015 08/07/2023	08/07/2008	08/07/2013		50,000,000	1,309,028 1,429,861	5 6	
00/0//2000	06/07/2023	08/07/2008	00/01/2023		30,000,000	1,429,001	7	
							8	
							9	
							10	
							11	
							12	
							13	
			<u> </u>				14	
			·				15	
			1				16 17	
							18	
							19	
							20	
							21	
							22	
							23	
							24	
							25	
							26	
							27	
		<del> </del>					28 29	
	<u> </u>	1		-			30	
	<del> </del>	+					31	
			<b>1</b>				32	

108,000,000

6,379,164

				·····	<u> </u>		70	
	of Respondent	This (1)	Report is:  X An Original		Date of Report (Mo, Da, Yr)	l	/Period of Report of 2008/Q4	
UNS E	NS Electric, Inc. (1) X An Original (No., Da., 11) End of 2008/Q4 (2) A Resubmission 04/18/2009						01	
	RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES							
Da	Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show							
ompi	report the reconciliation of reported net income for the year with taxable income used in computing received income tax accruals and show imputation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for							
he ve	e year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.							
2. If th	e utility is a member of a group which files a cor	solidat	ted Federal tax return, r	econcile r	reported net income with ta	axable ne	t income as if a	
epara	ite return were to be field, indicating, however, in	tercom	pany amounts to be eli	minated ii	n such a consolidated retu	rn. State	names of group	
nemb	er, tax assigned to each group member, and bas ubstitute page, designed to meet a particular nee	asotal adofa	ilocation, assignment, o company may be used	r snanng Bas Loon	as the data is consistent	and meets	s the requirements of	
n. A.S heah	ove instructions. For electronic reporting purpos	es com	plete Line 27 and provi	de the su	bstitute Page in the contex	d of a foo	tnote.	
		•			-			
ine I	Particulars (I	Details)	)				Amount	
No.	(a) `						(b)	
1	Net Income for the Year (Page 117)					<u> </u>	3,763,587	
2	Reconciling Items for the Year:				And the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s			
3					***************************************			
4	Taxable Income Not Reported on Books				·····			
5	Customer Advances			,			1,235,924	
6	CIAC						1,981,339	
7								
8								
9	Deductions Recorded on Books Not Deducted fo	r Retui	rn					
10	Federal and State Income Tax Expense						2,408,627	
11	Other						1,950,894	
12								
13								
14	Income Recorded on Books Not Included in Retu	irh						
15	Accrued Interest						3,283	
16	AFUDC Equity						322,167	
17								
18			WW. 1					
19	Deductions on Return Not Charged Against Book	(Incon	ne					
20	State Income Taxes							
21	PPFAC						9,286,554	
22	Tax Depreciation in Excess of Book Depreciation	)					3,043,632	
23	Repairs Capitalized						5,226,714	
24	Deductible Service Costs						365,851	
25	Other						73,383	
26								
27	Federal Tax Net Income						-6,981,213	
28	Show Computation of Tax:							
29	Federal Income Tax at 35%						-2,443,425	
30								
31	*Affiliated Group Information							
32	10 10 10 10 10 10 10 10 10 10 10 10 10 1							
33			***************************************					
34								
35								
36								
37								
38					······································			
39						·····		
40			······································		· · · · · · · · · · · · · · · · · · ·			
41				,				
42								
43		······································	******					
44								
						<u></u>		
	ł .						1	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
·	(1) X An Original	(Mo, Da, Yr)	·
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA	·	

Schedule Page: 261 Line No.: 11 Column: b	
Bad Debt Expense for Books in Excess of Tax	530,646
Contributions Carryover	79,201
Deferred Expenses - EPS	132,602
Dividends Equivalents	21,743
FAS 112	91,869
Incentive Comp - PEP	264,317
Rate Case Expenses	358,333
Restricted Stock - Directors	63,129
SERP	102,142
Stock Options	160,102
Pension	66,778
Meals & Entertainment	20,555
Vacation	59,477
	1,950,894
Schedule Page: 261 Line No.: 25 Column: b	
Rabbi Trust	52,416
Restricted Stock	20,967
	73,383

## Schedule Page: 261 Line No.: 31 Column: a

Affiliated Group Members	Percentage Owned	Federal Income Tax Assigned
UniSource Energy Corporation		(2,349,240)
Advanced Energy Technologies, Inc. Escavada Leasing Company MEH Equities Management Company Millennium Energy Holdings, Inc. Millennium Environmental Group, Inc. Nations Energy Corporation San Carlos Resources, Inc. Southwest Energy Solutions, Inc. Tucson Electric Power Company Tucsonel, Inc. UniSource Energy Development Company UniSource Energy Services, Inc. UNS Gas, Inc. UNS Electric, Inc.	100% 100% 100% 100% 100% 100% 100% 100%	(436, 440) 2,851 (18,344) 137,275 (63,021) (482) - 253,869 (13,318,102) - 362,325 891 1,193,964 (1,324,752)
Total		(15,559,206)

The Affiliated Group files a consolidated federal income tax return. The tax liability of the group is first allocated to members in accordance with section 1.1552-1(a)(2) of the Income Tax Regulations. The Group has elected 100% as the fixed percentage to be used to allocate additional amounts to members in accordance with section 1.1502-33(d)(3) of the regulations.

	of Respondent Electric, Inc.	(1) (2)	Report Is: X] An Original A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	End of	iod of Report 2008/Q4		
	TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR							
the ye actual 2. Inc Enter 3. Inc (b)am than a	ve particulars (details) of the contain. Do not include gasoline and one contains of such that the amounts of such the amounts in both columns (delude in column (d) taxes charge ounts credited to proportions of accrued and prepaid tax accounts the aggregate of each kind of the	other sales taxes which taxes are know, show the uring the year and charge ) and (e). The balancing d during the year, taxes of prepaid taxes chargeables.	have been charged to the amounts in a footnote and direct to final accounts, (of this page is not affected charged to operations and a to current year, and (c) tage	accounts to which the tax d designate whether esti- not charged to prepaid of by the inclusion of these other accounts through ( xes paid and charged dis	xed material was cha mated or actual amo r accrued taxes.) e taxes. a) accruals credited t rect to operations or a	orged. If the unts.		
.,,								
Line No.	Kind of Tax (See instruction 5)	Taxes Accrued (Account 236)	GINNING OF YEAR Prepaid Taxes (Include in Account 165) (c)	(axes Charged During Year (d)	Taxes Paid During Year (e)	Adjust- ments (f)		
1	(a) Federal	(b)			(0)			
2	Income	-623,330		-2,502,758	-3,183,383			
3	FICA	10,979		788,355	789,466			
4	Unemployment	437		10,139	10,399	72.12.70.22.70.70.70.70.70.70.70.70.70.70.70.70.70.		
5								
	Subtotal	-611,914		-1,704,264	-2,383,518			
7	1							
	State & Local - Arizona	400 075		-359,583	-358,466			
9	Income Prepaid Tax - ACC	-163,875		196,416	305,150			
10 11	Real & Personal Prop Tax	1,603,192		3,392,421	3,300,418			
12	Unemployment	672		12,894	13,308			
13	Other Taxes							
14								
15								
16								
	Subtotal	1,439,989		3,242,148	3,260,410			
18								
19 20								
21								
22								
23								
24								
25								
26								
27	<del> </del>							
29			<b></b>					
30								
31								
32								
33								
34					· · · · · · · · · · · · · · · · · · ·			
35								
36	<u> </u>	ļ						
38								
39	<del> </del>							
40								
		<u> </u>						
4	TOTAL	828,075	5	1,537,884	876,892			

Name of Respondent UNS Electric, Inc.			n Original	reion	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4	
			Resubmis		NG YEAR (Continued)		
identifying the year in colu 6. Enter all adjustments of by parentheses	eral and State income tax imn (a). If the accrued and prepaid	es)- covers mon	e then one	year, show the re	equired information separate h adjustment in a foot- note.	Designate debit adjustn	nents
transmittal of such taxes t 8. Report in columns (i) the pertaining to electric opera amounts charged to Acco	o the taxing authority. hrough (I) how the taxes vations. Report in column trints 408.2 and 409.2. Al	vere distributed. (I) the amounts on shown in colu	Report in charged to	column (I) only th Accounts 408.1 a taxes charged to	through payroll deductions of e amounts charged to Account and 109.1 pertaining to other utility plant or other balance he basis (necessity) of appor	unts 408.1 and 409.1 utility departments and sheet accounts.	
BALANCE AT I	END OF YEAR	DISTRIBUTION	OF TAXE	S CHARGED			Line
(Taxes accrued	Prepaid Taxes	Electric (Account 408.1,		Extraordinary Ite		Other	No.
Account 236) (g)	(Incl. in Account 165) (h)	(Account 408.1,	409.1)	(Account 409.3	(k)	(1)	1
57,295		-3,	812,583			1,309,825	2
9,868		***	392,942			395,413	3
177			10,139				4
67,340		-3,	409,502			1,705,238	
							7
-164,992			139,010			-220,573	
-104,992	108,734		100,010			196,416	<b></b>
1,695,195		3,	186,420			206,001	11
258			12,894				12
			78,240			-78,240	1
							14
							15
1,530,461	108,734	3	,138,544			103.604	<b>_</b>
1,030,401	100,104		, 100,0 / 1				18
							1!
							20
							2
							2:
							2:
				***************************************			2
							2
		<b></b>					2
							2
							2
							3
							3
							3
			<del></del>				3
							3
							3
							3
							3
							3
		<u> </u>					4
1,597,801	108,734		-270,958			1,808,842	2 4

1,597,801

-270,958

108,734

	lame of Respondent  This Report Is: Date of Report (Mo, Da, Yr)  End of 2008/Q4							
UNS	Electric, Inc.	(2)   A	Resubmission	04/18/20	09			
	OTHER DEFFERED CREDITS (Account 253)							
	port below the particulars (details) called							
2. Fo 3. Mi	r any deferred credit being amortized, sho nor items (5% of the Balance End of Year	ow the period of amore for Account 253 or a	tization. imounts less tha	n \$10,000, whichever is	s greater) may be grou	ped by classes.		
Line	Description and Other Balance at DEBITS Balance at							
No.	Deferred Credits	Beginning of Year	Contra	Amount	Credits	End of Year		
1	(a)	(b)	Account (c)	(d)	(e)	(f)		
1	Deferred Reclamation Costs	327,921	VAR	227,968		99,953		
2	Other Deferred Credits	13,605	925	15,103	10,120	8,622		
3								
4								
5				·····				
6								
7								
8								
9					· · · · · · · · · · · · · · · · · · ·			
10								
11 12								
13								
14								
15								
16								
17								
18								
19								
20								
21	<u> </u>				1			
22								
23 24								
25	<u> </u>		-					
26								
27								
28								
29								
30					ļ			
31								
32								
33								
34	<u> </u>	-						
36			<del> </del>					
37								
38								
39								
40								
4								
42	2							
43	3							
44								
4:								
40		<u> </u>	<del> </del>					
1	TOTAL	341.526	5	243,07	1 10,120	108,575		

Name of Respondent		This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2008/Q4					
UNS Electric, Inc.		(2) A Resubmission	04/18/2009						
4 D.	ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)  Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not								
	ct to accelerated amortization	ining the respondent's accounting	ioi deletted income taxes	, rating to property not					
	. For other (Specify),include deferrals relating to other income and deductions.								
Line	CHANGES DURING YEAR								
No.	Account	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1					
	(a)	(b)	(c)	(d)					
1	Account 282								
2	Electric	5,648,809	4,741,6	302					
3	Gas								
4									
5	TOTAL (Enter Total of lines 2 thru 4)	5,648,809	4,741,6	j02					
6	1								
7									
8									
	TOTAL Account 282 (Enter Total of lines 5 thru	5,648,809	4,741,6	502					
	Classification of TOTAL	4 004 000		200 40.024					
	Federal Income Tax	4,931,822 716,987	4,034,3 707,2						
	State income Tax	7 10,307	707,2	10,924					
13	Local Income Tax								
		NOTES							
		***							
				***************************************					

Name of Responde	ent		This Report Is: (1) X An Ori	ginal	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2008/Q4	
UNS Electric, Inc.			(2) A Resubmission		04/18/2009	End of 2008/Q4	
A	CCUMULATED DEFE	RRED INCOM	NE TAXES - OTH	ER PROPERTY (Acc	ount 282) (Continued)		
<ol><li>Use footnotes</li></ol>	as required.						
				AR HIGHLIENES			
CHANGES DURI				ADJUSTMENTS		Balance at	Line
Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Account	Debits Amou	nt Accou	Credits nt Amount	End of Year	No.
(e)	(f)	Account Credited (g)	(h)	Debite	(j)	(k)	
(e)	1	(9)	1 (1)	(1)			1
						10,390,411	8
						10,000,111	3
					<u> </u>		4
						10,390,411	L
						10,390,411	
							6
	<u> </u>						7
							8
,						10,390,411	<u>i</u>
		100		and the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second o			10
				1		8,977,074	
						1,413,337	<u> </u>
							13
						<u></u>	<u> </u>
		NOT	ES (Continued)				
				•			
						•	
ļ.							

Name of Respondent This (1) UNS Electric, Inc. (2)			Report Is:  X An Original A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of2008/Q4			
	ACCUMUL		DEFFERED INCOME TAXES -	OTHER (Account 283)				
reco	eport the information called for below concerded in Account 283.	rning 1	the respondent's accounting		es relating to amounts			
2. F	For other (Specify), include deferrals relating to other income and deductions.							
Line No.	Account (a)		Balance at Beginning of Year (b)	CHANGI Amounts Debited to Account 410.1 (c)	ES DURING YEAR  Amounts Credited to Account 411.1 (d)			
1	Account 283		(6)	(6)	(u)			
2		*******						
3								
	Other		238,18	8 10	08,274 464,248			
5	Otto		200,10	10	104,240			
6		······································						
7								
8								
	TOTAL Electric (Total of lines 3 thru 8)		238,18	8 10	08,274 464,248			
	Gas							
11								
12								
13								
14								
15								
16								
17	TOTAL Gas (Total of lines 11 thru 16)							
18								
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and	18)	238,18	8 10	08,274 464,248			
20	Classification of TOTAL							
21	Federal Income Tax		195,48	7 8	38,861 381,012			
22	State Income Tax	***************************************	42,70	1 1	19,413 83,236			
23	Local income Tax			Managary (18, 18, 18, 18, 18, 18, 18, 18, 18, 18,				
			NOTES					

Name of Responde	nt		This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report	
UNS Electric, Inc.			(1) X An Original (2) A Resubmission	nission 04/18/2009		End of	
					R (Account 283) (Continued)		
<ol><li>Provide in the</li></ol>	space below explan	ations for Pa	ige 276 and 277. Inclu	de amount	s relating to insignificant	items listed under Othe	er.
<ol><li>Use footnotes</li></ol>	as required.						
CHANGES DURING YEAR ADJUSTMENTS							
Amounts Debited	Amounts Credited		Debits		Credits	Balance at	Line
to Account 410.2 (e)	to Account 411.2 (f)	Account Credited (g)	Amount (h)	Accour Debite (i)	it Amount d (j)	End of Year (k)	No.
(9)	W	(9)	1 2 3 3 3 3 3				1
			28.00				2
							3
		······································				117,786	4
							5
				<del>                                     </del>		**************************************	6
				ļ			7
							8
				<b></b>		-117,786	9
							10
							11
	<u> </u>						12
							13
							14
				<b>-</b>			15
							16
				<u> </u>			17
							18
						-117,786	
4 2 2						1	20
						-96,664	<u> </u>
				<del> </del>		-21,122	<u> </u>
				<u> </u>			23
				ļ			L
		NOTES	S (Continued)				
							ĺ
							l
·							

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)			
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4		
FOOTNOTE DATA					

Schedule Page: 276 Line No.: 4 Column: k
The Other balance at the end of the year is comprised of the following amounts:

Rate Case Expenses 95,700 (10,695) (202,792) Pension SERP (117,787) Total

Name	of Respondent	This Report Is:		Date of Report	Year/Pe	riod of Report		
UNS	Electric, Inc.	(1) X An Original (2) A Resubmis	eion	(Mo, Da, Yr) 04/18/2009	End of	2008/Q4		
<b> </b> -	OT	HER REGULATORY I				··		
4 0		<del></del>	· · · · · · · · · · · · · · · · · · ·		order dealest pu	mhor if		
	Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.							
2. M	2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$50,000 which ever is less), may be grouped							
	by classes.							
3. Fo	or Regulatory Liabilities being amortized, show		tion.					
Line	Description and Purpose of	Balance at Begining	Di	EBITS		Balance at End		
No.	Other Regulatory Liabilities	of Current Quarter/Year	Account	Amount	Credits	of Current Quarter/Year		
	(2)	(b)	Credited (c)	(d)	(e)	(f)		
	(a) Purchased Power Fuel Adjustment Clause	9,286,554	555/565	189,464,437	186,637,334			
2	ACC Decision # 66028	9,260,004	333/303	103,404,437	100,037,334	0,439,431		
ļ								
3	Issued July 2003							
4	DOM D		455	201 702	100 447	200 254		
	DSM Program		456	221,563	428,417	206,854		
	ACC Decision # 70360							
	Issued May 2008							
8								
	Renewable Energy Standard Tariff Plan		416	457,749	1,328,931	871,182		
10	ACC Decision # 70315							
11	Issued April 2008			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
12				***************************************				
	Unrealized Gains on Derivative	9,835,572	175/176/244	44,069,141	34,233,569			
14	ACC Decision # 69202							
15	Issued December, 2006		<del></del>					
16								
17								
18								
19								
20								
21								
22								
23				***************************************				
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37			<del></del>					
38								
39								
40								
	7074				00			
41	TOTAL	19,122,126		234,212,890	222,628,251	7,537,487		

Name of Respondent		This Report Is:	Date of Report	Year/Period of Report			
UNS Electric, Inc.		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	End of 2008/Q4			
	E	LECTRIC OPERATING REVENUES (A					
related 2. Rep 3. Rep for billing each n	1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.  2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.  3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.						
4. If in	creases or decreases from previous period (columns (c),	(e), and (g)), are not derived from previously (	reported figures, explain any incor	isistencies in a rootnote.			
Line No.	Title of Acce	ount	Operating Revenues Year to Date Quarterly/Annual	Operating Revenues Previous year (no Quarterly)			
	(a)		(b)	(c)			
1	Sales of Electricity			05 750 070			
2	(440) Residential Sales		92,231,6	85,759,676			
	(442) Commercial and Industrial Sales			00 570 755			
4	Small (or Comm.) (See Instr. 4)		69,412,6				
5	Large (or Ind.) (See Instr. 4)		19,626,6				
6	(444) Public Street and Highway Lighting		368,0	082 383,579			
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers		181,638,9	·			
11	(447) Sales for Resale		10,168,1				
12			191,807,0	030 165,379,636			
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Net of Prov. for Refunds		191,807,0	030 165,379,636			
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues		1,220,7	716 887,998			
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property		428,0	014 314,545			
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues		1,445,2				
22	(456.1) Revenues from Transmission of Electric	city of Others	9,6	654			
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25							
26	TOTAL Other Operating Revenues		3,103,6				
27	TOTAL Electric Operating Revenues		194,910,0	688 168,958,769			
ļ							
	•						

Name of Respondent		(1) X An Original		End of 2008/Q4	2008/Q4	
UNS Electric, Inc.		[ []				
ount 442, may be class s not generally greater es During Period, for in or amounts relating to u	ified according to the basis o than 1000 Kw of demand. (in portant new territory added unbilled revenue by accounts	f classification (S See Account 442 and important rai	Small or Commercial, and cof the Uniform System of	Large or Industrial) regularly used b f Accounts. Explain basis of classifi	y the cation	
ATT HOURS SOL	P				Line	
		Current Ye	ar (no Quarterly) (f)	Previous Year (no Quarterly) (g)	No.	
					1	
	854,119		79,378	79,044	<u></u>	
			16.4		3	
				··	4	
					ļ	
	2,247		257	252	6 7	
					8	
		· · · · · · · · · · · · · · · · · · ·			9	
	1 681 832		89.987	89,471		
		······································	2	1	11	
	1,684,380		89,989	89,472		
					13	
	1,684,380		89,989	89,472	14	
9,215,518 80,972						
	punt 442, may be class is not generally greater as During Period, for in or amounts relating to a calls of such Sales in a call of such Sales in a call of such Previous (a)	(1) X An Original (2) A Resubmiss  ELECTRIC OPERATING  ount 442, may be classified according to the basis of some generally greater than 1000 Kw of demand. (  as During Period, for important new territory added or amounts relating to unbilled revenue by accounts ails of such Sales in a footnote.  VATT HOURS SOLD  Amount Previous year (no Quarterly) (e)  854,119  626,738  198,728  2,247  1,681,832  2,548  1,684,380  1,684,380  1,684,380	(1) X An Original (2) A Resubmission  ELECTRIC OPERATING REVENUES (A count 442, may be classified according to the basis of classification (Se not generally greater than 1000 Kw of demand. (See Account 442 are During Period, for important new territory added and important rate and amounts relating to unbilled revenue by accounts.  WATT HOURS SOLD  Amount Previous year (no Quarterly) (e)  854,119  626,738  198,728  2,247  1,681,832  2,548  1,684,380  1,684,380  9,215,518 of unbilled revenues.  80,972 MWH relating to unbilled revenues	(1) X An Original (Mo, Da, Yr) 04/18/2009  ELECTRIC OPERATING REVENUES (Account 400)  Fund 442, may be classified according to the basis of classification (Small or Commercial, and s not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of the see During Period, for important new territory added and important rate increase or decreases. The amounts relating to unbilled revenue by accounts.  EATT HOURS SOLD  Amount Previous year (no Quarterly)  (e)  854,119  79,378  626,738  10,334  198,728  18  2,247  257  1,681,832  89,987  2,548  2  1,684,380  89,989  1,684,380  89,989	(1)   X An Original   (Mo, Da, Yr)   End of   2008/Q4   (2)   A Resubmission   Q4/18/2009   ELECTRIC OPERATING REVENUES (Account 400)	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 300 Line No.: 12 Column: b		
Includes Unbilled Revenues:		
Customer Class-		
Residetial	4,120,694	
Commercial	3,270,861	
Industrial	1,792,235	
Public Street Lighting	19,145	
Sales for Resale	12,583	
	9,215,518	
Schedule Page: 300 Line No.: 12 Column: d		
Includes Unbilled Sales (MWH):		
Customer Class-		
Residetial	27,406	
Commercial	115	
Industrial	130	
Public Street Lighting	18,577	
Sales for Resale	34,744	
	80,972	

Name	e of Respondent	This Repor	t ls:	Date of Repor	rt Year/Pe	eriod of Report			
UNS	Electric, Inc.		n Original Resubmission	(Mo, Da, Yr) 04/18/2009	End of	2008/Q4			
·		l ` ' L							
4	SALES OF ELECTRICITY BY RATE SCHEDULES								
1. Re	Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.								
2. Pr	ovide a subheading and total for each	prescribed operating rev	enue account in the	sequence followed in "f	Electric Operating Rev	renues," Page			
300-3	01. If the sales under any rate schedu	le are classified in more	than one revenue a	ccount, List the rate sch	nedule and sales data	under each			
applic	cable revenue account subheading.				· · · · · · · · · · · · · · · · · · ·				
3. W	here the same customers are served the dule and an off peak water heating sch	inder more than one rate	e schedule in the san	ne revenue account cla	ssitication (such as a	general residential			
	nuie and an oπ peak water neating sch mers.	edule), the enthes in cor	utititi (u) for the speci	al schedule should den	ote the duplication in	number of reported			
4. Th	ne average number of customers shoul	d be the number of bills	rendered during the	year divided by the nun	nber of billing periods	during the year (12			
if all I	oillings are made monthly).								
5. Fo	or any rate schedule having a fuel adju	stment clause state in a	footnote the estimate	ed additional revenue bi	illed pursuant thereto.				
	eport amount of unbilled revenue as of				WWh of Sales	Pavanua Par			
Line	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold			
No.	(a)	(b)	(c)	<u>(a)</u>	(e)	(f)			
	Account 440 - Residential	400 704	44 240 005	14 040	0 522	0.1124			
	Santa Cruz Residential	126,701	14,246,965	14,848	8,533	V, 1124			
	Santa Cruz Residential CARES		77 050 400	20 505	44.047	0.444			
	Mohave Residential	701,762	77,950,493	63,525	11,047	0.1111			
	RES-01-TOU	8	942	1	8,000	0.1178			
	Dusk to Dawn Lighting Service	615	108,410	1,005	612	0.1763			
	Residential Unbilled	-6,590	-75,190			0,0114			
8	Duplicate Customers					<del> </del>			
9	Total Account 440	822,496	92,231,620	79,379	10,362	0.1121			
10									
	Account 442 - Commercial								
12	Santa Cruz Small General Serv.	23,505	3,155,345	2,019	11,642	0.1342			
13	Mohave Small General Service	69,136	8,320,330	5,645	12,247	0.1203			
14	Large General Service	501,596	54,909,894	2,063	243,139	0.1095			
15	Large General Service TOU	3,068	331,612	11	278,909	0.1081			
16	Interruptible Power Service	24,639	2,267,449	25	985,560	0.0920			
17	Dusk to Dawn Lighing	1,687	311,918	571	2,954	0.1849			
18	Billed Commercial Adjustment								
19	Commercial Unbilled Revenue	-3,977	116,057			-0.0292			
20	Duplicate Customers								
21	Total Account 442 - Commercial	619,654	69,412,605	10,334	59,963	0.1120			
22									
23	Account 442 - Industrial								
	Large Power Serv - Distribution	54,154	5,612,848	10	5,415,400	0.1036			
	Large Power Serv - Trans TOU	148,383	12,414,767	8	. 18,547,875	0.0837			
	Billed Industrial Adjustment	-2,111	-193,244			0.091			
	Industrial Unbilled Revenue	18,504	1,792,235	;		0.0969			
28		218,930	19,626,606	18	12,162,778	0.0896			
L	Acct 444 - Public Street Lighting								
1	Santa Cruz Samil General Serv	752	101,123	33	22,788	0.134			
1	Mohave Small General Service	395	43,717	14	28,214	0.110			
	Large General Service	216	23,610	5	43,200	0.1093			
L	Dusk to Dawn Lighting	841	192,986	205	4,102	0.229			
	Public Street Lighting Unbilled	33	6,646		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.201			
35		2,237	368,082	257	8,704	0.164			
36	<u> </u>				.,				
37		<del> </del>				······································			
38									
39									
40									
41	TOTAL Billed	1,655,274	179,799,167	89,988	18,394	0.108			
42		8,043	1,839,748	d	d	0.228			
43		1,663,317	181,638,915	89,988	18,484	0.109			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
·	(1) X An Original	(Mo, Da, Yr)	·		
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4		
FOOTNOTE DATA					

Schedule Page: 304 Line No.: 3 Column: a

Due to a change in accounting the CARES revenues are included in the other residential revenue amounts.

Line No.: 7 Schedule Page: 304 Column: b

The amount represents the net change in unbilled sales during the year. Unbilled sales at year-end are reported on page 301.

Schedule Page: 304 Line No.: 7 Column: c

The amount represents the net change in unbilled revenues during the year. Unbilled revenues at year-end are reported on page 301.

Schedule Page: 304 Line No.: 19 Column: b

The amount represents the net change in unbilled sales during the year. Unbilled sales at year-end are reported on page 301.

Schedule Page: 304 Line No.: 19 Column: c

The amount represents the net change in unbilled revenues during the year. Unbilled revenues at year-end are reported on page 301.

Schedule Page: 304 Line No.: 27 Column: b

The amount represents the net change in unbilled sales during the year. Unbilled sales at year-end are reported on page 301.

Column: c Schedule Page: 304 Line No.: 27

The amount represents the net change in unbilled revenues during the year. Unbilled revenues at year-end are reported on page 301. Schedule Page: 304 Line No.: 34 Column: b

The amount represents the net change in unbilled sales during the year. Unbilled sales at year-end are reported on page 301.

Schedule Page: 304 Line No.: 34 Column: c

The amount represents the net change in unbilled revenues during the year. Unbilled revenues at year-end are reported on page 301.

Schedule Page: 304 Line No.: 42 Column: b

The amount represents the  ${
m \underline{net}}$  change in unbilled sales during the year. Unbilled sales at year-end are reported on page 301.

Schedule Page: 304 Line No.: 42 Column: c

The amount represents the net change in unbilled revenues during the year. Unbilled revenues at year-end are reported on page 301.

Name of Respondent UNS Electric, Inc.	This Report Is:  (1) X An Original  (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of2008/Q4		
SALES FOR RESALE (Account 447)					

- 1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- 2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
- LF for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
- IF for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
- SF for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
- LU for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
- IU for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

-		Statistical FERC Rate		Average	Actual Demand (MW)			
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand			
	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>		
1	Comision Federal de Electricidad	<b>LF</b> ,						
2								
3	Barclays	SF	WSPP					
4	Constellation Commodities Group	SF	WSPP					
5	Conoco-Phillips Energy	SF	WSPP					
6	Credit Suisse Energy Marketing	SF	WSPP					
7	Morgan Stanley Commodities Group	SF	WSPP					
8	Pacificorp	SF	WSPP					
9	Powerex	SF	WSPP					
10	Tucson Electric Power	SF	ER07-964-001					
11	Inadvertant							
12								
13								
14								
	Subtotal RQ				0 0	0		
	Subtotal non-RQ				0 0	О		
<u> </u>	Total				0 0	0		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report		
UNS Electric, Inc.	(1) An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	End of		
S	ALES FOR RESALE (Account 447) (C	ontinued)			

- OS for other service, use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
- 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
- demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- 9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- 10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours	REVENUE			T-4-1 (6)	
Sold (g)	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h+i+j) (k)	Lir No
2,519		256,401	U	256,401	
2,122		187,084		187,084	
415		42,660		42,660	
125		10,375	,	10,375	•
2,540		258,923		258,923	3
45		8,280		8,280	
59		2,350		2,350	
1,296		134,318		134,318	3
143,857		9,267,724		9,267,724	
-31					
					L
					L
					+
0	0	0	0	0	
152,947	0	10,168,115	0	10,168,115	
152,947	0	10,168,115	0	10,168,115	Т

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4				
FOOTNOTE DATA							

Schedule Page: 310 Line No.: 1 Column: a
This customer is located outside of the United States, in Sonora, Mexico.

allowed by U.S. Department of Energy, Presidential Permit. Schedule Page: 310 Line No.: 1 Column: b

Service may be terminated by UNS-Electric upon 60 days notice to customer.

Schedule Page: 310 Line No.: 10 Column: a

UNS Electric Inc. and Tucson Electric Power are affiliated, wholly owned subsidiaries of Unisource Energy Inc.

Name	of Respondent	This Report Is: (1) X An Original		ate of Report No, Da, Yr)	Year/Period of Report				
UNS Electric, Inc.		(1) X An Original (2) A Resubmission	1 '	4/18/2009	End of 2008/Q4				
	FIF	- 1							
If the	ELECTRIC OPERATION AND MAINTENANCE EXPENSES  If the amount for previous year is not derived from previously reported figures, explain in footnote.								
Line	Account	in previously reported ligares, t		~~~~~~~	Amount for				
No.			ļ	Amount for Current Year	Amount for Previous Year				
110.	(a)			(b)	(c)				
1	1. POWER PRODUCTION EXPENSES								
	A. Steam Power Generation		_						
$\overline{}$	Operation		le de la company		San All Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of th				
4	(500) Operation Supervision and Engineering			<del></del>					
5	(501) Fuel								
	(502) Steam Expenses (503) Steam from Other Sources		<del>-</del>						
7	(Less) (504) Steam Transferred-Cr.		<del>-</del>						
<u>8</u>	(505) Electric Expenses		+						
	(506) Miscellaneous Steam Power Expenses		+						
11	(507) Rents								
	(509) Allowances		+						
	TOTAL Operation (Enter Total of Lines 4 thru 12)	1	+						
	Maintenance	·	A STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STA		New York Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of t				
	(510) Maintenance Supervision and Engineering								
~~~~	(511) Maintenance of Structures		+						
17	(512) Maintenance of Boiler Plant		 						
	(513) Maintenance of Electric Plant		 						
	(514) Maintenance of Miscellaneous Steam Plan	ıt							
	TOTAL Maintenance (Enter Total of Lines 15 three			· · · · · · · · · · · · · · · · · · ·					
	TOTAL Power Production Expenses-Steam Pow		1	······································					
	B. Nuclear Power Generation	<u> </u>							
- 23	Operation		75.23						
	(517) Operation Supervision and Engineering								
25	(518) Fuel								
26	(519) Coolants and Water								
27	(520) Steam Expenses								
28	(521) Steam from Other Sources								
29	(Less) (522) Steam Transferred-Cr.								
30	(523) Electric Expenses								
31	(524) Miscellaneous Nuclear Power Expenses								
	(525) Rents								
	TOTAL Operation (Enter Total of lines 24 thru 32	2)		(XXXX					
	Maintenance								
	(528) Maintenance Supervision and Engineering								
	(529) Maintenance of Structures								
	(530) Maintenance of Reactor Plant Equipment								
	(531) Maintenance of Electric Plant								
	(532) Maintenance of Miscellaneous Nuclear Pla TOTAL Maintenance (Enter Total of lines 35 thru		-						
	TOTAL maintenance (Enter Total of lines 35 trito TOTAL Power Production Expenses-Nuc. Power		+						
	C. Hydraulic Power Generation	(40.00 00 00 00 00 00)							
	Operation								
	(535) Operation Supervision and Engineering		INSO RECEIVED						
	(536) Water for Power		+						
	(537) Hydraulic Expenses								
	(538) Electric Expenses								
	(539) Miscellaneous Hydraulic Power Generation	n Expenses							
49	(540) Rents								
50	TOTAL Operation (Enter Total of Lines 44 thru 4	9)							
51	C. Hydraulic Power Generation (Continued)								
52	Maintenance				Bullet 2				
53	(541) Mainentance Supervision and Engineering								
	(542) Maintenance of Structures								
	(543) Maintenance of Reservoirs, Dams, and Wa								
<u> </u>	(544) Maintenance of Electric Plant								
57	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
	TOTAL Maintenance (Enter Total of lines 53 thru								
59	TOTAL Power Production Expenses-Hydraulic P	ower (tot of lines 50 & 58)	 						
ı	1		1 .		į.				

Name	e of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	End of 2008/Q4
	**	IC OPERATION AND MAINTENA		
	amount for previous year is not derived fr	om previously reported figures		
Line No.	Account		Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
	D. Other Power Generation		The State of the S	
	Operation (546) Operation Supervision and Engineering		62,	406 82,756
	(547) Fuel		7,621,	
	(548) Generation Expenses		35,	
	(549) Miscellaneous Other Power Generation I	Expenses	806,	
66	(550) Rents			
	TOTAL Operation (Enter Total of lines 62 thru	66)	8,526,	998 453,478
	Maintenance			
	(551) Maintenance Supervision and Engineerin	ig		21,724
	(552) Maintenance of Structures (553) Maintenance of Generating and Electric	Dian ⁴	125	2,607
	(554) Maintenance of Generating and Electric (554) Maintenance of Miscellaneous Other Pol		125,	323 219,644 400 109,230
	TOTAL Maintenance (Enter Total of lines 69 th		189,	
	TOTAL Power Production Expenses-Other Po		8,716,	
	E. Other Power Supply Expenses			
76	(555) Purchased Power		127,658,	012 110,870,490
77	(556) System Control and Load Dispatching		<u></u>	220
	(557) Other Expenses		356,	· · · · · · · · · · · · · · · · · · ·
	TOTAL Other Power Supply Exp (Enter Total of		128,018,	
***************************************	TOTAL Power Production Expenses (Total of I	ines 21, 41, 59, 74 & 79)	136,734,	952 113,756,133
81 82	2. TRANSMISSION EXPENSES		200 Control of the Co	The Control of the Co
83	Operation (560) Operation Supervision and Engineering			
84	(561) Load Dispatching		6.	095 6,200
	(561.1) Load Dispatch-Reliability			
86	(561.2) Load Dispatch-Monitor and Operate Tr	ansmission System	33,	027 55,132
87	(561.3) Load Dispatch-Transmission Service a	nd Scheduling		
	(561.4) Scheduling, System Control and Dispa			
***************************************	(561.5) Reliability, Planning and Standards De	velopment		
90	(561.6) Transmission Service Studies			
91 92	(561.7) Generation Interconnection Studies (561.8) Reliability, Planning and Standards De	velonment Senires	<u> </u>	
93	(562) Station Expenses	velopitiest Gesvices	25,	627 93,171
	(563) Overhead Lines Expenses			932 4,010
	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others		8,082,	997 7,331,822
	(566) Miscellaneous Transmission Expenses			300 102,710
	(567) Rents			940 77,943
	TOTAL Operation (Enter Total of lines 83 thru	98)	8,289,	918 7,670,988
	Maintenance			
	(568) Maintenance Supervision and Engineerii (569) Maintenance of Structures	'g		
	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software			
	(569.3) Maintenance of Communication Equip	ment		
	(569.4) Maintenance of Miscellaneous Region			
	(570) Maintenance of Station Equipment		·············	699 2,762
	(571) Maintenance of Overhead Lines		36,	134 27,654
·	(572) Maintenance of Underground Lines	-! Di4	******	
	(573) Maintenance of Miscellaneous Transmission Plant TOTAL Maintenance (Total of lines 101 thru 110)		ro	23 856 30,416
	TOTAL Maintenance (10tal of lines 101 thru 110) TOTAL Transmission Expenses (Total of lines 99 and 111)		8,348,	······································

Name of Respondent		This	Report Is:	··	Date of Report	Γ	Year/Period	of Report
UNS	Electric, Inc.		X An Original		(Mo, Da, Yr)		End of	2008/Q4
	,	(2)	A Resubmission		04/18/2009	<u></u>		
	ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)							
	If the amount for previous year is not derived from previously reported figures, explain in footnote.							
Line	Account				Amount for Current Year		Am Previ	ount for ious Year
No.	(a)				(b)			(c)
113	3. REGIONAL MARKET EXPENSES							
114	Operation							
115	(575.1) Operation Supervision							
116	(575.2) Day-Ahead and Real-Time Market Facilita	ation						
117	(575.3) Transmission Rights Market Facilitation							
118	(575.4) Capacity Market Facilitation							
119	(575.5) Ancillary Services Market Facilitation							
120	(575.6) Market Monitoring and Compliance							
121	(575.7) Market Facilitation, Monitoring and Comp	liance	Services					
122	(575.8) Rents							
123	Total Operation (Lines 115 thru 122)					······	***************************************	
124	Maintenance							
125	(576.1) Maintenance of Structures and Improvem	ents		T.				
126	(576.2) Maintenance of Computer Hardware					***************************************		
h	(576.3) Maintenance of Computer Software	•				************		
	(576.4) Maintenance of Communication Equipme	ent				~~~~		***
	(576.5) Maintenance of Miscellaneous Market Op		Plant				**************************************	***************************************
~~~~	Total Maintenance (Lines 125 thru 129)			$\neg \vdash$		***************************************		
	TOTAL Regional Transmission and Market Op Ex	xons (1	Total 123 and 130)					
	4. DISTRIBUTION EXPENSES					T (		
	Operation							
134	(580) Operation Supervision and Engineering			- 1568A	422	,245		501,131
135	(581) Load Dispatching					134		465,108
136	(582) Station Expenses			$\neg \vdash$	<del></del>	547		106,192
137	(583) Overhead Line Expenses			-		,139		606,870
138	(584) Underground Line Expenses				····	,089		543,861
139	(585) Street Lighting and Signal System Expense				······································	,886		365
140	(586) Meter Expenses				······································	,850		760,552
141	(587) Customer Installations Expenses				;·····································	,743		14,214
142	(588) Miscellaneous Expenses				1,103			1,047,091
	(589) Rents					,088		79,529
144	TOTAL Operation (Enter Total of lines 134 thru 1	43)			4,008	<u> </u>		4,124,913
	Maintenance		<del></del>					
	(590) Maintenance Supervision and Engineering			1888				20,901
147	(591) Maintenance of Structures	······	·····				<del> </del>	20,00
	(592) Maintenance of Station Equipment				720	,102	<del> </del>	628,660
	(593) Maintenance of Overhead Lines		<del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>			,820		785,206
	(594) Maintenance of Underground Lines		·····			,656		121,272
	(595) Maintenance of Chargodina Lines  (595) Maintenance of Line Transformers			-		,293		76,937
	(596) Maintenance of Street Lighting and Signal	System	ne			,098		31,334
	(597) Maintenance of Meters	Cyston	10			608	<del> </del>	7,933
	(598) Maintenance of Miscellaneous Distribution	Diant			1 E	,555		6,801
	TOTAL Maintenance (Total of lines 146 thru 154)	~~~			1,991			1,679,044
	TOTAL Maintenance (Total of lines 140 tinu 134)	***************************************			5,999		<del></del>	5,803,957
	5. CUSTOMER ACCOUNTS EXPENSES	anu i	<i>,</i> , , , , , , , , , , , , , , , , , ,		5,393 1	,000		3,803,937
-								
	Operation (COM) Company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the company to the compa	<del>,</del>			255	,122	l de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co	220.152
	(901) Supervision			-+		····	<b></b>	229,152
				$\dashv$		,257	<b></b>	679,936
	(903) Customer Records and Collection Expense	25		-	3,015		<del></del>	3,331,155
				-	1,200		<del></del>	762,728
	(905) Miscellaneous Customer Accounts Expens			-	······································	,596	***************************************	32,648
164	TOTAL Customer Accounts Expenses (Total of li	ines 15	99 tnru 163)	-+	5,421	,024	<del> </del>	5,035,619
				1				
				ı				
1								
1				1			1	
1	1			1			l	

e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Electric, Inc.			End of 2008/Q4
FLECTRIC	} <b>' ' '</b>	1	
	, 5		Amount for Previous Year
•		Current Year	Previous Year (c)
	AL EXPENSES		
		The paragraph of	
(908) Customer Assistance Expenses		546,	006 201,042
		<del></del>	
<u> </u>			040 7,215
	nses (Total 167 thru 170)		203 334,207
			Kampangan di Kabupatèn Bandalah Salah abupatèn Bandalah Salah
	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	·	
	······································		85
	thru 177)		85
8. ADMINISTRATIVE AND GENERAL EXPENSI	ES	A STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STA	
	1.00	<del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>	
	a-Credit		
		**** *********************************	**************************************
(927) Franchise Requirements			
<u> </u>			
(929) (Less) Duplicate Charges-Cr.		86	769 102,087
(930.1) General Advertising Expenses			398 23,808
		<del>~~ ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>	
<u> </u>	4.00)		
	193)	7,419	7,392,458
		20	026 -277
[	al of lines 194 and 196)		
<u> </u>		~~~ <del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>	
	amount for previous year is not derived fror Account (a) 6. CUSTOMER SERVICE AND INFORMATIONA Operation (907) Supervision (908) Customer Assistance Expenses (909) Informational and Instructional Expenses (910) Miscellaneous Customer Service and Infor TOTAL Customer Service and Information Expenses (911) Supervision (911) Supervision (912) Demonstrating and Selling Expenses (913) Advertising Expenses (916) Miscellaneous Sales Expenses TOTAL Sales Expenses (Enter Total of lines 174 8. ADMINISTRATIVE AND GENERAL EXPENSI Operation (920) Administrative and General Salaries (921) Office Supplies and Expenses (Less) (922) Administrative Expenses Transferre (923) Outside Services Employed (924) Property Insurance (925) Injuries and Damages (926) Employee Pensions and Benefits (927) Franchise Requirements (928) Regulatory Commission Expenses (929) (Less) Duplicate Charges-Cr. (930.1) General Advertising Expenses (931) Rents TOTAL Operation (Enter Total of lines 181 thru Maintenance (935) Maintenance of General Plant TOTAL Administrative & General Expenses (Tot TOTAL Elec Op and Maint Expns (Total 80,112,	Electric, Inc.    (1)   An Original     (2)   A Resubmission	Electric, Inc.  (1) X An Original (2) A Resubmission Auti82009  ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)  amount for previous year is not derived from previously reported figures, explain in foothote:  Account (a) Account (b) Account (a) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Account (b) Accou

	of Respondent	This Re	port Is:  An Original	Date of Re (Mo, Da, Y		eriod of Report 2008/Q4
UNS	Electric, Inc.	(2)	A Resubmission	04/18/2009	9 Elid of	
		PURCI (Inc	HASED POWER (Acco	unt 555) s)		
debit 2. Er acror	eport all power purchases made during the s and credits for energy, capacity, etc.) an nter the name of the seller or other party ir nyms. Explain in a footnote any ownership column (b), enter a Statistical Classification	d any settl an excha interest o	ements for imbalance nge transaction in co r affiliation the respor	ed exchanges. lumn (a). Do not a ndent has with the	abbreviate or truncate seller.	the name or use
supp	for requirements service. Requirements s lier includes projects load for this service i e same as, or second only to, the supplier	n its systei	n resource planning)	. In addition, the r	ide on an ongoing ba eliability of requireme	sis (i.e., the ent service must
econ energ which	for long-term firm service. "Long-term" me omic reasons and is intended to remain re gy from third parties to maintain deliveries in meets the definition of RQ service. For a ed as the earliest date that either buyer or	liable ever of LF serv all transact	n under adverse cond ice). This category s ion identified as LF, p	litions (e.g., the su hould not be used provide in a footno	ipplier must attempt to for long-term firm se	o buy emergency rvice firm service
1	or intermediate-term firm service. The sar five years.	ne as LF s	ervice expect that "in	termediate-term" ı	means longer than or	ne year but less
ŧ	for short-term service. Use this category for less.	or all firm	services, where the d	luration of each pe	eriod of commitment f	or service is one
LU - servi	for long-term service from a designated ge ce, aside from transmission constraints, m	enerating uoust match	init. "Long-term" med the availability and re	ans five years or ke eliability of the des	onger. The availabilit signated unit.	y and reliability of
	or intermediate-term service from a designer than one year but less than five years.	nated gene	erating unit. The sam	e as LU service e	xpect that "intermedia	ate-term" means
	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges		ansactions involving	a balancing of del	oits and credits for en	ergy, capacity, etc.
non-	for other service. Use this category only the firm service regardless of the Length of the service in a footnote for each adjustment	e contract	ervices which cannot and service from des	be placed in the a ignated units of Le	above-defined catego ess than one year. D	ries, such as all escribe the nature
Line	Name of Company or Public Authority	Statistical	FERC Rate	Average	Actual De	nand (MW)
No.	(Footnote Affiliations)	Classifi- cation (b)	Schedule or Tariff Number (c)	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average I Monthly CP Demand (f)
1	Pinnacle West Capital	RQ	Rate Sched 4		293	270
2	Barclays	SF	WSPP			
1	Constellation Commodities Group	SF	WSPP			
4	Credit Suisse Energy Marketing	SF	WSPP			
	Morgan Stanley Commodities Group	SF	WSPP			**************************************
6		SF	WSPP			
7		SF	WSPP			
8		SF	WSPP	<u> </u>		
9	Tucson Electric Power	SF	ER07-964			
10		<b></b>				
1	Unisource Energy Development	LF	ER08-662			
12	I consider the transfer of the National Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Consti		<b> </b>		1	
13		<b> </b>	<u> </u>			

Total

Name of Respondent UNS Electric, Inc.	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of2008/Q4
PL	RCHASED POWER(Account 555) (Co (Including power exchanges)	ontinued)	

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

- 4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
- 5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- 6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- 7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- 8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
- 9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours	POWER E	XCHANGES	COST/SETTLEMENT OF POWER				
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	Line No.
665,490				39,124,157		39,124,157	1
186,595				12,912,022		12,912,022	2
51,705	-			4,105,377		4,105,377	3
544,105				36,398,672		36,398,672	
22,075			,	845,575		845,575	5
							7
23,190				970,100		970,100	3
338,772				23,454,590		23,454,590	10
98,987			5,985,000	819,175		6,804,175	<u> </u>
					3,043,344	3,043,344	
						:	13
							14
٧							
1,930,919			5,985,000	118,629,668	3,043,344	127,658,012	*

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
'	(1) <u>X</u> An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 326 Line No.: 9 Column: a
UNS Electric Inc. and Tucson Electric Power are affiliated, wholly owned subsidiaries of

Unisource Energy Inc.

Schedule Page: 326 Line No.: 11 Column: a
Unisource Energy Development, Inc., UNS Electric Inc., and Tucson Electric Power are affiliated, wholly owned subsidiaries of Unisource Energy Inc. Unisource Energy Development delivers energy to UNS-Electric from its Black Mountain Generating Station. Black Mountain delivers up to 90 MW of energy.

lame	of Respondent	This Report Is:	Date of Report	Year/Period of R	. ,				
JNS I	(1) X An Original (Mo, Da, Yr) End of 2008/Q4 (2) A Resubmission 04/18/2009								
	TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')								
. Re	eport all transmission of electricity, i.e., wh		**************************************	r public authorities	,				
ualif	ying facilities, non-traditional utility supplie	rs and ultimate customers for the qu	arter.		•				
2. Us	se a separate line of data for each distinct	type of transmission service involvin	g the entities listed in co	olumn (a), (b) and (	c).				
3. Re	eport in column (a) the company or public c authority that the energy was received fro	authority that paid for the transmission and in column (c) the company o	on service. Report in co	olumn (b) the compl e energy was delivi	any or				
ouuik Provid	de the full name of each company or publi	c authority. Do not abbreviate or tru	ncate name or use acro	nyms. Explain in a	footnote				
any o	wnership interest in or affiliation the respo	ndent has with the entities listed in c	columns (a), (b) or (c)						
I. În	column (d) enter a Statistical Classification	code based on the original contract	tual terms and condition	s of the service as	follows:				
FNO	- Firm Network Service for Others, FNS - I smission Service, OLF - Other Long-Term	Firm Network Transmission Service t	for Self, LFP - "Long-Te	rm Firm Point to Po	pint				
rans	rvation, NF - non-firm transmission service	- OS - Other Transmission Service	and AD - Out-of-Period	Adiustments. Use tl	nis code				
or ar	ny accounting adjustments or "true-ups" fo	r service provided in prior reporting p	periods. Provide an expl	anation in a footnot	e for				
	adjustment. See General Instruction for de								
—-т		C. D. D. L. L. C.	Energy De	ili carad Ta	Challadiani				
ine	Payment By (Company of Public Authority)	Energy Received From (Company of Public Authority)	(Company of P	elivered To ublic Authority)	Statistical Classifi-				
No.	(Footnote Affiliation)	(Footnote Affiliation)	(Footnote	Affiliation)	cation				
	(a)	(b)	Aha Macay Power S	<u></u>	(d) NF				
	Aha Macav Power Service	Western Area Power Admin	Ana Macay Power 5	EIVICE	141				
2									
3									
4									
5 6		4444							
7									
8									
9									
10									
11									
12									
13									
14									
15				-					
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31					***************************************				
32									
34									
	TOTAL								

Name of Respo	ondent	This Report Is:		Date of Report	Year/Period of Report	<del></del>
UNS Electric, I		(1) X An Original (2) A Resubmis		(Mo, Da, Yr) 04/18/2009	End of 2008/Q4	
		VSMISSION OF ELECTRICITY F (Including transactions re				
designations 6. Report red designation fo (g) report the contract. 7. Report in or reported in co	(e), identify the FERC Raunder which service, as ic ceipt and delivery locations or the substation, or other designation for the substation column (h) the number of blumn (h) must be in mega	(Including transactions rete Schedule or Tariff Number, dentified in column (d), is proves for all single contract path, "appropriate identification for valid on, or other appropriate identification. The substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution of the substitution	On separate lines ided. point to point trar where energy was ntification for when that is specified in a not stated on a m	s, list all FERC rate sch ismission service. In c received as specified re energy was delivered the firm transmission	olumn (f), report the in the contract. In colud as specified in the service contract. Dem	
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFE  MegaWatt Hours Received (i)	R OF ENERGY    MegaWatt Hours   Delivered (j)	Line No.
ER03-1064	Griffith, AZ	Boundry Cone, AZ		8 5.2		8
						1 :
						1
						1
						1
						1-
						1
····						1
·····					****	1-
						1
						1
						1:
						1:
						1-
						1:
						10
						1
						1
						19
						2
						2
						2
						2
						2
						2
						2
				1		2
						2
						2
						3
						3
						32

33 34

5,298

5,298

	This Report Is:	Date of Report	Year/Period of Report	
Name of Respondent	(1) X An Original	(Mo, Da, Yr)	End of 2008/Q4	İ
UNS Electric, Inc.	(2) A Resubmiss	ion 04/18/2009		1
	TRANSMISSION OF ELECTRICITY FOR (Including transactions reffe	R OTHERS (Account 456) (Continue	ed)	***************************************
	(Including transactions reffe	red to as 'wheeling')	provide revenues from dome	and
charges related to the billing dema amount of energy transferred. In control of period adjustments. Explain charge shown on bills rendered to (n). Provide a footnote explaining rendered.	t the revenue amounts as shown on and reported in column (h). In column column (m), provide the total revenue in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary settlem.	n (I), provide revenues from ene es from all other charges on bills amount shown in column (m). F monetary settlement was made ement, including the amount and	rgy charges related to the or vouchers rendered, includ Report in column (n) the total , enter zero (11011) in column type of energy or service	ling n
ourposes only on Page 401, Lines	<ul> <li>(i) and (j) must be reported as Trans 16 and 17, respectively.</li> <li>explanations following all required date</li> </ul>		ssion Delivered for annual rep	ort
	REVENUE FROM TRANSMISSION	OF ELECTRICITY FOR OTHERS		$\neg \neg$
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$)	(\$)	(k+l+m)	No.
(k)	(0)	(m)	(n)	
9,654			9,654	1
				2
				3
				4
				5
				L
		<u> </u>		6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
		-		1
				22
	·			23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
9,654	0	0	9,654	

Name of Respondent UNS Electric, Inc.	This Report Is: (1) [X] An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of2008/Q4					
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								

- 1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- 2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- 3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS Firm Network Transmission Service for Self, LFP Long-Term Firm Point-to-Point Transmission Reservations. OLF Other Long-Term Firm Transmission Service, SFP Short-Term Firm Point-to- Point Transmission Reservations, NF Non-Firm Transmission Service, and OS Other Transmission Service. See General Instructions for definitions of statistical classifications.
- 4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- 6. Enter "TOTAL" in column (a) as the last line.
- 7. Footnote entries and provide explanations following all required data.

Line				R OF ENERGY	EXPENSES			RICITY BY OTHERS
No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Magawatt- hours Received (c)	Magawatt- hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Received Power From:							
2	Arizona Public Service	SFP	116,729	116,729		875,144		875,144
3	Southwest Trans Coop	NF	925	925		8,297		8,297
4	Western Area Power Admn	FNS	1,124,262	1,124,262	1,681,001			1,681,001
5	Western Area Power Admn	NF	281,755	281,755		801,559		801,559
6	Western Area Power Admn	LFP	3,163,400	3,163,400	4,659,935			4,659,935
7	Western Area Power Admn	SFP	1,341	1,341		2,323		2,323
8	Tucson Electric Power		16,496	22,405				·
9	Purchased Powr Fuel Adj	os					54,738	54,738
10								
11				,				
12								
13								
14								
15								
16								
	TOTAL		4,704,908	4,710,817	6,340,936	1,687,323	54,738	8,082,997

Name of Respondent			This Re	oort is: Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS Electric, Inc.				Resubmission	04/18/2009	2008/Q4
			FOOTNOTE	DATA		
			·			
Schedule Page: 332 L	Line No.: 4	Column: a		omboplamentus pro transcriptuolises saldi. Not association da de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de l		
Network Service			a la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra del la contra del la contra del la contra del la contra de la contra de la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra del la contra			
Schedule Page: 332 L	Line No.: 7	Column: a				
OASIS Short Term E	Firm		*			
Schedule Page: 332 L						
UNS Electric Inc. a	and Tucson	Electric	Power are	affiliated,	wholly owned	subsidiaries of
Unisource Energy In	nc.					
Schedule Page: 332 L	Line No.: 8	Column: c				
Network Imbalance F	Energy Rec	eived				
Schedule Page: 332 L	Line No.: 8	Column: d				
Network Imbalance E	Energy Del:	ivered				
Schedule Page: 332 L	Line No.: 9	Column: a				
Purchased Power Fue	el Adjusto:	r Clause				

	or Respondent	(1) X	An Original	(Mo, Da, Yr)	real/Period of Report
UNS	Electric, Inc.	(2)	A Resubmission	04/18/2009	End of 2008/Q4
<del></del>	MISCELLAN	EOUS GEN		count 930.2) (ELECTRIC)	<u></u>
Line		Descri (a			Amount
No.		(a	)		(b)
	Industry Association Dues				81,699
1	Nuclear Power Research Expenses		NAME OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OWNER OWNER OWNER OWNER OWNER OWNER OWNER		
	Other Experimental and General Research Expe				
	Pub & Dist Info to Stkhldrsexpn servicing outst				12,636
5	Oth Expn >=5,000 show purpose, recipient, amo	unt. Group i	if < \$5,000		
6	Directors Fees				108,512
7	Wages				24,959
8	Allocated Internal Expenses			MADDINANCE 1410-1410-1410-1410-1410-1410-1410-1410	21,301
9	Materials & Supplies				12,754
	Training			······································	12,388
	Travel				6,198
	Facilities Rental & Building Usage				5,395
13	Other	<del></del>			2,855
14	-				
15	b light what will be a second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second				
16				WARRANCE AND A COLOR OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE STREET OF THE ST	
17					
18			······································		
19					
20					
21		······································			
22					
23					
24					
25		<del></del>			
26 27	***************************************				
28					
29					
30					
31				· · · · · · · · · · · · · · · · · · ·	
32					
33		······································	<del> </del>		PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTITION OF THE PARTIT
34					
35				Water 1991	
36		***			
37	·				
38					
39	•				
40					
41					
42					
43					
44					·
45					
4.	TOTAL				200 007
46	TOTAL				288,697

Nam	e of Respondent	This Report Is:		Date of Report	Year/Perio	od of Report						
	Electric, Inc.	(1) X An Origin (2) A Resub		(Mo, Da, Yr) 04/18/2009	End of	2008/Q4						
	DEPRECIATION A	AND AMORTIZATION			04, 405)							
		(Except amortization										
Retii Plan 2. R com 3. R to co	Report in section A for the year the amounts for (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).  Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.  Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.											
acco inclu	account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.  In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing											
com meti For	omposite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the nethod of averaging used.  For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column											
sele com 4. If	a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.  If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.											
	A. Sumi	mary of Depreciation	and Amortization Ch	arges								
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)						
1	Intangible Plant			1,213,651		1,213,651						
2	Steam Production Plant											
3	Nuclear Production Plant											
4	Hydraulic Production Plant-Conventional											
5	Hydraulic Production Plant-Pumped Storage					***************************************						
6	Other Production Plant	576,999		·	48445-445	576,999						
7	Transmission Plant	2,037,026				2,037,026						
	Distribution Plant	14,140,711		3,464		14,144,175						
	Regional Transmission and Market Operation				<b></b>							
	General Plant	689,295				689,295						
	Common Plant-Electric TOTAL	17,444,031		1,217,115		18,661,146						
		B. Basis for Am	ortization Charges									
fund	ortization charges to account 404 primarily consist ling by UNS Electric in accordance with the curre mated economic life. The capital obligations are a	ent transmission agre	ement between the C	company and WAPA.	Software is amortiz							

	lame of Respondent JNS Electric, Inc.		This Report Is: (1) X An Original (2) A Resubmis	sion	Date of Rep (Mo, Da, Yr) 04/18/2009	ort	Year/Period of Report End of2008/Q4	
	**************************************	DEPRECIATION	ON AND AMORTIZAT	ION OF ELEC	TRIC PLANT (Coi	ntinued)		
	C. 1	Factors Used in Estima	ating Depreciation Cha	irges				
Line No.	Account No.	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortalit Curve Type (f)	•	Average Remaining Life
12	Other Production	26,381		(u)	(e)		t	(g)
13	341	1,969	ļ		2.07	S6		29.50
14	342	847	40.00	***************************************	2.51	S4		32.63
15	343	13,419	40.00		2.53	R3		26.17
16	344	6,304	43.00		2.33	so		36.15
17	345	2,513	43.00		2.35	S6		29.39
18	346	1,329	38.00		2.64	R1		33.34
19	Transmission	55,575						
20	350-Rights	346	50.00		2.02	SQ		31.35
21	352	428	33.00		3.13	R3		12.75
22	353	18,912	32.00		3.15	R1		21.72
23	354	522	20.00		5.03	LO		15.92
24	355	20,666	25.00	-10.00	4.48	S5		12.68
25	356	14,517	38.00		2.66	L3		23.85
26	358	27	50.00	-5.00	4.36	R4		10.50
27	359	184	50.00		2.02	SQ		35.18
28	Distribution	331,999						
29	360-Rights	133	50.00		2.03	SQ		27.71
30	361	5,691	34.00		2.96	R4		25.54
31	362	39,478	25.00		4.09	S4		11.54
	364	85,011	27.00	-10.00	4.14	S4		14.83
	365	58,978	<del> </del>	-10.00	4.13			15.16
	366	16,265		-5.00	3.79			18.66
	367	37,799	ļ		4.40			14.20
	368	62,000		-5.00	4.63			13.46
	369-Overhead	8,524				R5		14.43
******	369-Underground	4,877			3.75			16.26
	370	9,136		-5.00	3.11			24.14
	373	4,107			4.04	S4		16.64
	General	22,696						
	390	2,611			2.65			29.03
	391-Office F&E	1,575			4.76			13.37
	391-Computer Eq	670			20.00			1.13
	392-Class 1	148			12.75			4.00
	392-Class 2	1,261	<del></del>		16.99			3.02
	392-Class 3	1,057	<del></del>		20.21			3.28
	392-Class 4	1,834			13.47	<b></b>		1.63
	392-Class 5	5,144			12.55			6.58
90	393	119	33.00		3.03	ow.		14.67

Name of Respondent			This Report Is:	i (Ma Da Vr)			eriod of Report	
UNS	Electric, Inc.		(1) X An Original (2) A Resubmis	sion	(Mo, Da, Yr) 04/18/2009	1	End of	2008/Q4
		DEPRECIATION	ON AND AMORTIZAT	ON OF ELEC	TRIC PLANT (Co	ntinued)		
	C. I	Factors Used in Estima	ating Depreciation Cha	ırges				
Line		Depreciable	Estimated	Net	Applied	Mor	tality	Average
No.	Account No.	Plant Base (In Thousands) (b)	Avg. Service Life (c)	Salvage (Percent) (d)	Depr. rates (Percent) (e)	Ct Ty	irve /pe f)	Remaining Life (g)
	(a)			(d)			Ď	
	394	2,667			3.45			16.32
	395	1,431	40.00		2.50			25.85
	396	1,879	<u> </u>		6.92			5,16
	397	2,176	<del></del>		4.35			19.07
	398	124	. 18.00	·	5.56	SQ		5.19
17								
18		***************************************						
19		200 A 2010 A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
20			,					
21					***************************************			
22								
23								••••••••••••••••••••••••••••••••••••••
24						***************************************		
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44				<del></del>		<b></b>	+***···	
45								
46								
47						1		
48						<b>1</b>	-	
49			1	\ <u></u>		<b></b>		
50				L <u></u>				

	Electric, Inc.	This Report Is:  (1) X An Original  (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009		Year/Period of Report End of 2008/Q4		
being	eport particulars (details) of regulatory commi	regulatory body, or cases in v	ng the current year ( which such a body w	as a party.			
	eport in columns (b) and (c), only the current red in previous years.	years expenses that are not o		rent years amortu	zation of amounts		
Line No.	Description (Furnish name of regulatory commission or body docket or case number and a description of the ca	the Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)		
	Misc. expenses pertaining to Rate Case Filing						
	to the Arizona Corporation Commission for the		537,757	537,757			
	test year ended June 30, 2006. Commission approved \$300,000 of rate case expenses to be						
	amortized over a 3 year period starting Jun-08						
	ACC Decision 70360						
7							
8							
9							
10							
12							
13					· · · · · · · · · · · · · · · · · · ·		
14							
15							
16							
17							
18 19							
20							
21							
22							
23							
24							
25 26							
27							
28							
29							
30					State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State and State		
31							
32							
33							
35							
36							
37			···				
38							
39							
40							
42			A ST. Walter Start To St.				
43							
44							
45							
10	TOTAL		537,757	537,757			

46 TOTAL

Name of Respondent		This F	Report Is:  X An Original	D	ate of Report Mo, Da, Yr)	Year/Period of Report	
UNS Electric, Inc.		(2)	A Resubmission		4/18/2009	End of	
		REGULATO	RY COMMISSION EXI	PENSES (Con	tinued)		
4. List in column (1	), (g), and (h)	nses incurred in prior ye expenses incurred duri 0) may be grouped.					n.
EXPEN	ISES INCURRE	D DURING YEAR			AMORTIZED DURING Y	EAR	
CURR	ENTLY CHARG	ED TO	Deferred to	Contra	Amount		Line
Department (f)	Account No. (g)	Amount (h)	Account 182.3 (i)	Account (j)	(k)	Deferred in Account 182.3 End of Year (I)	No.
	186	-300,000	300,000	407	58,333	241,667	1
	920	195,005				······································	2
	923	206,359					3
···········	Various	78,060		···········			<b>4</b> 5
						A	6
						· · · · · · · · · · · · · · · · · · ·	7
**************************************							8
							9
						16Ma, 4.04.00.00.00.00	10
							11
·				***************************************			12
						***************************************	13 14
							15
							16
							17
							18
							19
							20
	<u> </u>						21 22
							23
							24
		***************************************				•	25
							26
			· · · · · · · · · · · · · · · · · · ·				27
							28
	···						29 30
						49444	31
	<del> </del>						32
<u></u>							33
							34
							35
					***************************************	·	36
							37
	-	,					38 39
					C##MILES		40
	<u> </u>			<del></del>			41
	1						42
							43
							44
	***************************************						45
		179,424	300,000		58,333	241,667	46

Name	of Respondent	This Report Is:			Date of Report (Mo, Da, Yr)		Year/Period of Report	
UNS	Electric, Inc.	(1) X An Origin (2) A Resubr		(IVIO, E 04/18/		End of 2008/Q4		
		DISTRIBUTION OF						
					- 11 t	161-		
	rt below the distribution of total salaries and Departments, Construction, Plant Removal							
	bepartments, Construction, Plant Removal led. In determining this segregation of salar							
	sed. In determining this segregation of salar substantially correct results may be used.	ies and wages on	ginally charged	o cleaning	g accounts, a n	ieti iod	or approximation	
Giving	substantiany correct results may be used.							
Line	Classification		Direct Payr	oll I	Allocation o	of	, i	
No.	Old Collinea (Collinea Collinea	Distributio	ň	Allocation of Payroll charge Clearing Acco	d for unts	Total		
	(a)		(b)				(d)	
1	Electric							
2	Operation							
3	Production			57,028				
4	Transmission			46,604				
5	Regional Market							
6	Distribution			,335,736	J.			
7	Customer Accounts			850,435				
8	Customer Service and Informational			114,123				
9	Sales							
10	Administrative and General			735,616			Salar Salar	
11	TOTAL Operation (Enter Total of lines 3 thru 10)			3,139,542				
12	Maintenance				12.00			
13	Production			58,595				
14	Transmission			27,898				
15	Regional Market							
16	Distribution		'	975,429				
17	Administrative and General							
18	TOTAL Maintenance (Total of lines 13 thru 17)		1	,061,922				
19	Total Operation and Maintenance			1				
20	Production (Enter Total of lines 3 and 13)			115,623				
21	Transmission (Enter Total of lines 4 and 14)	74,						
22	Regional Market (Enter Total of Lines 5 and 15)							
23	Distribution (Enter Total of lines 6 and 16)		2	2,311,165				
24	Customer Accounts (Transcribe from line 7)			850,435				
25	Customer Service and Informational (Transcribe	from line 8)	114,123					
	Sales (Transcribe from line 9)							
27	Administrative and General (Enter Total of lines			735,616				
28	TOTAL Oper. and Maint. (Total of lines 20 thru 2	7)	4	1,201,464	6	01,480	4,802,944	
29	Gas							
30	Operation							
31								
	Production-Nat. Gas (Including Expl. and Dev.)							
33	Other Gas Supply							
34	Storage, LNG Terminaling and Processing							
35			<b></b>					
36	Distribution							
37	Customer Accounts				979			
38	Customer Service and Informational				- Da			
39	Sales							
40	Administrative and General							
41	TOTAL Operation (Enter Total of lines 31 thru 40	"	Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Compan					
42	Maintenance	**************************************						
43	Production-Manufactured Gas							
44	Production-Natural Gas (Including Exploration ar	nd Development)						
45								
.46	Storage, LNG Terminaling and Processing							
47	Transmission		<b>_</b>				l	

Name		is Report Is:	Date	of Report	Yea	r/Period of Report
UNS	Electric, Inc.		1	Da, Yr)	End	l of 2008/Q4
	(2)	1 .1	04/18.	í		
	DISTRIBL	ITION OF SALARIES AND WAG	ES (Contin	uea)		
		•				
Line	Classification	Direct Pay	roll	_ Allocation o	of I	7-1-1
No.		Direct Pay Distributi	on	Allocation of Payroll charge Clearing Acco (c)	d for unts	Total
	(a)	· (b)		(c)	S7.44.0	(d)
48	Distribution					
	Administrative and General					
50		10 To 20 W 10 W 10 W 10 W 10 W 10 W 10 W 10 W				
51	Total Operation and Maintenance					
52	Production-Manufactured Gas (Enter Total of lines 3					
53	Production-Natural Gas (Including Expl. and Dev.) (T	otal lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)					
55	Storage, LNG Terminaling and Processing (Total of I	ines 31 thru				
56	Transmission (Lines 35 and 47)	***************************************				
57	Distribution (Lines 36 and 48)			10 E		
58	Customer Accounts (Line 37)					
59	Customer Service and Informational (Line 38)				1,41	
60	Sales (Line 39)					
61	Administrative and General (Lines 40 and 49)					
62	TOTAL Operation and Maint. (Total of lines 52 thru 6	1)				
63	Other Utility Departments					
64	Operation and Maintenance					
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	AND THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF TH	4,201,464	6	01,480	4,802,944
66	Utility Plant			and the second		
67	Construction (By Utility Departments)					The second second
68	Electric Plant		4,083,251	9	02,413	4,985,664
69	Gas Plant					· · · · · · · · · · · · · · · · · · ·
70	Other (provide details in footnote):					
			4.083,251	9	02,413	
71	<u> </u>	POLITICA DE LA CONTROL DE LA CONTROL DE LA CONTROL DE LA CONTROL DE LA CONTROL DE LA CONTROL DE LA CONTROL DE				4,985,664
72	Plant Removal (By Utility Departments)		22.000			
72 73	Plant Removal (By Utility Departments) Electric Plant		63,083		2,872	
72 73 74	Plant Removal (By Utility Departments) Electric Plant Gas Plant		63,083			4,965,664 65,955
72 73 74 75	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote):				2,872	65,955
72 73 74 75 76	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75)		63,083 63,083			
72 73 74 75 76 77	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote):				2,872	65,955
72 73 74 75 76 77 78	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75)				2,872	65,955
72 73 74 75 76 77 78 79	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75)				2,872	65,955
72 73 74 75 76 77 78 79	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75)				2,872	65,955
72 73 74 75 76 77 78 79 80 81	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75)				2,872	65,955
72 73 74 75 76 77 78 79 80 81 82	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):		63,083		2,872	65,955
72 73 74 75 76 77 78 79 80 81 82 83	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75)				2,872	65,955
72 73 74 75 76 77 78 79 80 81 82 83 84	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense		63,083	-3	2,872	65,955
72 73 74 75 76 77 78 79 80 81 82 83 84	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):		63,083	-3	2,872	65,955
72 73 74 75 76 77 78 79 80 81 82 83 84 85	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts		63,083	-3	2,872	65,955 65,955
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts 416 - Merchandising Expense		63,083 306,971 1,205,029	-3	2,872 2,872 2,872 06,971 05,029	65,955 65,955
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts		63,083	-3	2,872	65,955 65,955
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts 416 - Merchandising Expense		63,083 306,971 1,205,029	-3	2,872 2,872 2,872 06,971 05,029	65,955 65,955
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts 416 - Merchandising Expense		63,083 306,971 1,205,029	-3	2,872 2,872 2,872 06,971 05,029	65,955 65,955
72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts 416 - Merchandising Expense		63,083 306,971 1,205,029	-3	2,872 2,872 2,872 06,971 05,029	65,955 65,955
72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 90 91	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts 416 - Merchandising Expense		63,083 306,971 1,205,029	-3	2,872 2,872 2,872 06,971 05,029	65,955 65,955
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts 416 - Merchandising Expense		63,083 306,971 1,205,029	-3	2,872 2,872 2,872 06,971 05,029	65,955 65,955
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense 184 - Clearing Accounts 416 - Merchandising Expense 417 - Nonutility Income and Expense		63,083 306,971 1,205,029	-3	2,872 2,872 2,872 06,971 05,029 21 5,214	65,955 65,955 21 16,003
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 90 91 92 93 94 95	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts  416 - Merchandising Expense 417 - Nonutility Income and Expense		63,083 306,971 1,205,029 10,789	-3	2,872 2,872 2,872 06,971 05,029	65,955 65,955 21 16,003
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94	Plant Removal (By Utility Departments) Electric Plant Gas Plant Other (provide details in footnote): TOTAL Plant Removal (Total of lines 73 thru 75) Other Accounts (Specify, provide details in footnote):  163 - Stores Expense  184 - Clearing Accounts  416 - Merchandising Expense 417 - Nonutility Income and Expense		63,083 306,971 1,205,029	-3	2,872 2,872 2,872 06,971 05,029 21 5,214	65,955 65,955 21 16,003

	Aame of Respondent  This Report Is: Date of Report (Mo, Da, Yr) End of 2008/Q4  A Resubmission  Date of Report Od/18/2009												
	PURCHASES AND SALES OF ANCILLARY SERVICES												
	oort the amounts for each type of ar condents Open Access Transmission		own in colum	n (a) for the year a	as specified in Ord	ler No. 888 an	d defined in the						
ln c	olumns for usage, report usage-rela	ated billing determ	inant and the	e unit of measure.									
(1)	1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.												
	2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold luring the year.												
	3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold luring the year.												
(4)	On line 4 columns (b), (c), (d), (e), (	(f), and (g) report t	he amount o	f energy imbalanc	e services purcha	sed and sold	during the year.						
	On lines 5 and 6, columns (b), (c), (chased and sold during the period.	(d), (e), (f), and (g)	report the a	mount of operating	g reserve spinning	and supplem	ent services						
	on time 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.												
		Amount I	Purchased for t	the Year	Amo	unt Sold for the	Year						
		Usage - R	elated Billing [	Determinant	Usage -	Related Billing I	Determinant						
			Unit of			Unit of							
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Measure (c)	Dollars (d)	Number of Units (e)	Measure (f)	Dollars (g)						
1	Scheduling, System Control and Dispatch	1,805,266	MWH	105,782		MW							
2	Reactive Supply and Voltage	4,097,287	MWH	511,089		MWh .							
3	Regulation and Frequency Response	14,470	MWH	238,195		KW							
4	Energy Imbalance	16,496	MWH	761,128	22,405	MWh	396,603						
5			A 41.44										
		6 Operating Reserve - Supplement											
7	Other	5,077	MWH	325,131		MAA							
7		5,077 5,984,008				MA	396,603						

Nam	e of Responder	nt	<del></del>	····	This Report Is	i.		of Report	Year/Period	•
UNS	Electric, Inc.				(1)   X An C (2)   □ A Re	original esubmission	(Mo, L 04/18/	)a, Yr) 2009	End of	2008/Q4
			·	M	. ' -		STEM PEAK LOAD			
integ (2) R (3) R (4) R	rated, furnish the port on Column eport on Column eport on Column eport on Column	ne required inform in (b) by month th ins (c) and (d) th	nation for ne transm ne specifie ) by month	ndent's t each no ission sy d inform	ransmission sys n-integrated sys rstem's peak loa ation for each n	stem. If the resp stem. ad. nonthly transmi	ssion - system pea	more power sys	on Column (b).	
NAM	E OF SYSTEM	1:								
ine No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Firm Network Service for Self	Firm Network Service for Others	Long-Term Firm Point-to-point Reservations	Other Long- Term Firm Service	Short-Term Firm Point-to-point Reservation	Other Service
	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	(g)	(h)	(i)	(j)
1	January	278	17	800	278					
2	February	271	6	800	271					
. 3	March	224	4	800	224					
4	Total for Quarter 1	773			773					
5	April	245	29	1700	245					
6	May	367	19	1700	367					
7	June	400	17	1600	400					
8	Total for Quarter 2	1,012			1,012					
9	July	409	2	1600	409					
10	August	408	1	1600	408					
11	September	354	5	1600	354					
12	Total for Quarter 3	1,171			1,171					<b></b>
13	October	307	1	1600	307					
14	November	217		1600	217	***************************************				
15	December	266	17	1900	266				<u> </u>	
16	Total for Quarter 4	790			790				<u> </u>	
17	Total Year to Date/Year	3,746			3,746					

	e of Respondent	This Report Is:   (1)  X An Original			(Mo, Da, Yr)	1	ear/Period of Report
UNS	Electric, Inc.	(2) A Resubm			04/18/2009		nd of
		ELECTRIC EI	NERG'	Y ACCOUN	T		
Re	port below the information called for concern	ing the disposition of election	ric ene	rgy generat	ted, purchased, exchanged	and w	heeled during the year.
Line	ltem	MegaWatt Hours	Line		Item		MegaWatt Hours
No.	(a)	(b)	No.		(a)		(b)
1	SOURCES OF ENERGY		21	DISPOSIT	ION OF ENERGY		
2	Generation (Excluding Station Use):		22	Sales to U	ltimate Consumers (Includi	ng	1,663,318
3	Steam				imental Sales)		
4	Nuclear			1 '	ents Sales for Resale (See		
5	Hydro-Conventional		L	<del></del>	4, page 311.)		
6	Hydro-Pumped Storage			1	rements Sales for Resale (	(See	152,947
7	Other	15,157			4, page 311.)		
	Less Energy for Pumping			<u> </u>	rnished Without Charge		
9	Net Generation (Enter Total of lines 3	15,157		***	ed by the Company (Electr	IC .	1,293
	through 8)			ļ <u>; </u>	Excluding Station Use)		402.000
	Purchases	1,930,919	L	Total Energ			122,609
	Power Exchanges:		28	,	nter Total of Lines 22 Throu	ugn	1,940,167
12	Received		ļ	27) (NUST	FEQUAL LINE 20)		
	Delivered						
	Net Exchanges (Line 12 minus line 13)						
15	Transmission For Other (Wheeling)						
16	Received	5,298					
17	Delivered	5,298					
18	Net Transmission for Other (Line 16 minus line 17)					:	
19	Transmission By Others Losses	-5,909	1			•	
20	TOTAL (Enter Total of lines 9, 10, 14, 18	1,940,167	1				
	and 19)						

Nam	e of Respondent		This Report Is:	Date of Report	Year/Period	'				
UNS	Electric, Inc.		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	End of _	2008/Q4				
			MONTHLY PEAKS AN	DOUTPUT						
inforr (2) R (3) R (4) R	Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required aformation for each non- integrated system.  Report on line 2 by month the system's output in Megawatt hours for each month.  Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.  Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.  Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.									
NAM	E OF SYSTEM:									
Line			Monthly Non-Requirments	M	ONTHLY PEAK					
No.	Month	Total Monthly Energy	Sales for Resale & Associated Losses	Megawatts (See Instr. 4)	Day of Month	Hour				
	(a)	(b)	(c)	(d)	(e)	(1)				
29	January	146,984	240	278	17	800				
30	February	128,698	189	271	6	800				
31	March	127,861	212	224	4	800				
32	April	123,459	258	245	29	1700				
33	May	138,488	219	367	19	1700				
34	June	204,460	28,927	400	17	1600				
35	July	222,837	23,464	409	2	1600				
36	August	218,068	19,550	408	1	1600				
37	September	197,387	35,480	354	5	1600				
38	October	157,474	30,675	307	1	1600				
39	November	123,392	10,264	217	1	1600				
40	December	151,059	13,376	266	17	1900				

TOTAL

1,940,167

Name	of Respondent	This R	port I	s:		Date of Report	Year/Period of Report			
UNS	Electric, Inc.	1		Original esubmission		(Mo, Da, Yr) 04/18/2009		End of	2008/Q4	
		(2)								
	STEAM-EL	ECTRIC	GEN	ERATING PLA	NT STAT	ISTICS (Large Plar	nts)			
this pa as a jo more t therm per un	port data for plant in Service only. 2. Large pla age gas-turbine and internal combustion plants of bint facility. 4. If net peak demand for 60 minute than one plant, report on line 11 the approximate basis report the Btu content or the gas and the q lit of fuel burned (Line 41) must be consistent with burned in a plant furnish only the composite hear	10,000 les is not average uantity on charge	Kw or a availal numb f fuel t s to ex	more, and nuc ble, give data v er of employee burned convert opense accoun	lear plants which is a es assigna ed to Mct.	<ul> <li>s. 3. Indicate by a vailable, specifying able to each plant.</li> <li>7. Quantities of</li> </ul>	a footnot period. 6. If ga fuel buri	e any plant le 5. If any em as is used and ned (Line 38)	ased or operated ployees attend purchased on a and average cost	
Line	Item			Plant		<u> </u>	Plant	·····	······································	
No.				Name: Valer	ncia		Name:			
	(a)				(b)			(c)		
								·····		
	Kind of Plant (Internal Comb, Gas Turb, Nuclear			<b>_</b>		Gas Turbine		····		
	Type of Constr (Conventional, Outdoor, Boiler, et	:c)				Outdoor				
	Year Originally Constructed					1989			······································	
	Year Last Unit was Installed					2006				
	Total Installed Cap (Max Gen Name Plate Rating	s-MW)				61.00			0.00	
	Net Peak Demand on Plant - MW (60 minutes)	<del></del>				59			0	
	Plant Hours Connected to Load					923			0	
	Net Continuous Plant Capability (Megawatts)					61		· · · · · · · · · · · · · · · · · · ·	0	
	When Not Limited by Condenser Water			<del> </del>		61 61		·····	<u>_</u>	
	When Limited by Condenser Water					1			0	
	Average Number of Employees  Net Generation, Exclusive of Plant Use - KWh					3174000			<u>ŏ</u>	
	Cost of Plant: Land and Land Rights	·····		-		97573	<u> </u>		0	
13	Structures and Improvements			<del></del>		1969407		····	0	
	Equipment Costs				<del></del>	24413732	<b> </b>		0	
16	Asset Retirement Costs		<del></del>	<del> </del>		244,0702	<b></b>	·····	Ŏ	
17	Total Cost			<del> </del>	<del></del>	26480712	<del> </del>		0	
	Cost per KW of Installed Capacity (line 17/5) Incl	udina		1		434,1100	<u> </u>		0.0000	
	Production Expenses: Oper, Supv, & Engr					905284			0	
20	Fuel					1320109			0	
21	Coolants and Water (Nuclear Plants Only)				·····	0			0	
22	Steam Expenses	······				0			0	
23	Steam From Other Sources					0			0	
24	Steam Transferred (Cr)					0			0	
25	Electric Expenses					0			0	
26	Misc Steam (or Nuclear) Power Expenses					0	<del></del>		0	
27	Rents		·····			0	<del> </del>		0	
28	Allowances					0	<del></del>		0	
29						0	<del> </del>		0	
30						64400			0	
	Maintenance of Boiler (or reactor) Plant					105000	4	······································	0	
	Maintenance of Electric Plant					125323			0	
	Maintenance of Misc Steam (or Nuclear) Plant					2445446	<b></b>		0	
34						2415116 0.7609		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	0.0000	
35				Gas	1	0.7609	<del>' </del>		0.0000	
	Fuel: Kind (Coal, Gas, Oil, or Nuclear) Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indic	nata)		MCF			<del> </del>			
37		ate)		75255	0	<del></del>	0	0	0	
38 39		lear)		1015	0	0	0	0	0	
				17.542	0.000	0.000	0.000	0.000	0.000	
40 41		4.7		17.542	0.000	0.000	0.000	0.000	0.000	
	Average Cost of Fuel Burned per Million BTU			17.283	0.000	0.000	0.000	0.000	0.000	
	Average Cost of Fuel Burned per KWh Net Gen			0.416	0.000	0.000	0.000	0.000	0.000	
44				24065.477	0.000	0.000	0.000	0.000	0.000	
<u>-</u> -					·		<u> </u>			
							1			

Name of Res	spondent		This F	Report Is:		Ď	ate of Report	Year/	Period of Report	
UNS Electric	c, Inc.		(1) [	X An Original A Resubmiss	ion		/lo, Da, Yr) 4/18/2009	End o	of 2008/Q4	
		OTEAR ELEC	1 1			arne	Plants\(Continued	<u> </u>		
) Items und	ler Cost of Plant	are based on U. S. o	f A. Accounts	s. Production ex	penses do not i	includ	Plants)(Continued le Purchased Powe	r, System C	ontrol and Load	
Dispatching	and Other Exper	ses Classified as Of	her Power Si	upply Expenses.	10. For IC a	nd G1	r plants, report Ope	erating Exper	nses, Account No	s.
547 and 549	on Line 25 "Elec	tric Expenses," and	Maintenance	Account Nos. 55	33 and 554 on L	ine 3	2, "Maintenance of	Electric Plan	nt." Indicate plant	s
lesigned for	peak load servic	e. Designate autom stion or gas-turbine	atically opera	teo piants. 11. mod each as a si	ror a piani eq eoarate nlant	uippe Howe	ever if a gas-furbing	e unit functio	ns in a combined	.
steam, nydro wcie onerati	o, internai combui on with a conven	stion of gas-turbine t tional steam unit, inc	dude the das-	-turbine with the	steam plant.	12. II	f a nuclear power g	enerating pla	ant, briefly explain	ı by
ontnote (a) a	accounting metho	nd for cost of power of	generated inc	luding any exces	ss costs attribut	ed to	research and deve	iopment; (b)	types of cost uni	ts
used for the	various compone	ents of fuel cost; and	(c) any other	informative data	concerning pla	ant typ	pe fuel used, fuel e	nrichment ty	pe and quantity f	or the
eport period	and other physic	cal and operating cha		of plant.					<u></u>	
Plant			Plant				Plant Name:			No.
Name:	(d)		Name:	(e)			ranio.	(f)		
	(4)	,								
										1
								****		2
			······································							3
										4
'		0.00			0	.00			0.00	5
		0				0			0	6
		0				0	***************************************		0	7 8
		0				0			0	9
		0				0			0	10
		0				0			0	11
		0				0			ō	12
(*************************************		Ŏ				0			0	13
		0				0			0	14
<del></del>		0				0			0	15
		0				0			0	16
		0				0			0	17
		0.0000			0.0				0.0000	18
		0				0			0	19 20
		0				0	•		0	21
		0	····			0	<u> </u>		0	22
		0				0		·	0	23
		0				0			. 0	24
		0				0			0	25
		0				0			0	26
		0				0			0	27
		0				0			0	28
		0			····	0			0	30
		0				0			0	31
		0							0	32
		0	<u> </u>			0			0	33
		0				0			0	34
		0.0000			0.0	0000			0.0000	35
										36
										37
0	0	0	0	0	0		0 0		0	38
0	0	0	0	0	0		0 0		0 000	39
0.000	0.000	0.000	0.000	0.000	0.000		<del></del>	.000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000			,000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000			.000	0.000	43
0.000	0.000	0.000	0.000	0.000	0.000		<del></del>	.000	0.000	44
0.000	3.000	1 0.000	1		<u> </u>				···	1
1			1				1			1

Name	of Respondent			Report Is	<u> </u>		ate of Report	Yea	ar/Period of Rep	1
UNS	Electric, Inc.		(1) (2)	X An C	original esubmission	, ,	Ло, Da, Yr) 4/18/2009	End	d of	₹4
				ш.	ISSION LINE	STATISTICS				
1. Re	port information concerning tra	nsmission lines. co	ost of l	ines, and	expenses for	year. List each	transmission	line having nor	ninal voltage of	132
kilovo	Its or greater. Report transmissionsmission lines include all line	sion lines below th	ese vo	itages in	group totals o	nly for each vol	tage.			- 1
subst	ation costs and expenses on th	is page.					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<b>- y</b>		
3. Re	port data by individual lines for	all voltages if so r	equire	d by a St	ate commissio	n. - 1 404	Manusiiin Daa			
4. Ex 5. Inc	clude from this page any transr ticate whether the type of supp	mission lines for w orling structure rer	nicn pi oorted	ant costs in columi	are included in (e) is: (1) sir	n Account 121,	or steel; (2) H-	perty. frame wood, o	r steel poles; (3)	tower;
or (4)	underground construction If a t	ransmission line h	as mo	re than o	ne type of sup	porting structur	e, indicate the	mileage of eac	ch type of constr	uction
•	use of brackets and extra line	s. Minor portions	of a tra	ınsmissio	n line of a diffe	erent type of co	nstruction nee	d not be disting	guished from the	•
6. Re	nder of the line. eport in columns (f) and (g) the t	total pole miles of	each t	ransmiss	ion line. Show	v in column (f) t	he pole miles	of line on struct	tures the cost of	which is
report	ted for the line designated; con-	versely, show in co	olumn	(g) the po	le miles of line	on structures	the cost of wh	ich is reported	for another line.	Report
pole r	niles of line on leased or partly ct to such structures are includ	owned structures	in colu	imn (g). I ted for th	in a footnote, e e line designa	explain the basi fed	s of such occu	ipancy and stat	e whether expe	nses with
iespe	of to such structures are mond	ed in the expense.	з торот	100 101 111	e iiiie uooigiia					
Line	DESIGNATION	ON		T	OLTAGE (KV	<u>()</u>	Type of	LENGTH	(Pole miles) case of ound lines	Number
No.				1 (	other than 30 cycle, 3 pha		Supporting	undergro report cir	ound lines cuit miles)	Of
	From	То		<del> </del>	Operating	Designed	Structure	On Structure of Line	On Structures of Another	Circuits
	(a)	(b)			(c)	(d)	(e)	Designated (f)	Line (g)	(h)
1	Transmission-Northern Ariz	Havasu / Kingma	n			69.00	SP-W	225.78		
2							SP-S	1.00		2
3							SP-S SP-S	9.00 14.29	<u> </u>	1
<b>4</b> 5							SP-S	1.30		1
6							SP-S	12.00		1
7		-				69.00	SP-S	0.30		2
8	Transmission-Santa Cruz				. 115.00		SP-S	55.75		
9						·····	HF-W			
10 11										
12						<del></del>				
13										
14										ļ
15 16							<u> </u>			
17										
18										
19		<b></b>					<u> </u>			
20										<del> </del>
22										
23										
24		<u> </u>					<b>_</b>			1
25 26									<u> </u>	<b> </b>
27							1			
28										
29					····	<u></u>				<u> </u>
30								<u></u>		<del> </del>
32										
33										
34			·····						<u> </u>	<del> </del>
35										
								•		
36							TOTAL	319.4	2	8
36	<b>i</b>			1			IUIAL	319.4	4	ه ا

Name of Respond	dent		This Report Is:		Date of Report	Year/F	Period of Report	
UNS Electric, Inc	<b>3.</b>		(1) X An Orig	jinai ibmission	(Mo, Da, Yr) 04/18/2009	End of	2008/Q4	
			1,, 11	INE STATISTICS (				
you do not include pole miles of the party of the party of the party of the party of the party of the party is an age. Designate any determined. Spe	e Lower voltage ling primary structure in transmission line for, date and term dent is not the solingiving particulars line, and how the associated compary transmission line cify whether lesses	ession line structure to these with higher volta- in column (f) and the error ortion thereof for sof Lease, and am error owner but which to (details) of such man expenses borne by suny.	wice. Report Low- age lines. If two or e pole miles of the or which the respo- ount of rent for yes he respondent ope atters as percent o the respondent an company and give company.	er voltage Lines and more transmission other line(s) in colu- ndent is not the sole ar. For any transmis- trates or shares in the wnership by respon- e accounted for, and	I higher voltage lines line structures supporting (g) to owner. If such proposition line other than the operation of, furnitional dent in the line, named accounts affected.	ort lines of the same perty is leased from a leased line, or po sh a succinct state e of co-owner, bas Specify whether le	n another company intion thereof, for ment explaining the is of sharing essor, co-owner, o	y, ne
	COST OF LINE	(Include in Colum	n (j) Land,	EXPE	NSES, EXCEPT DEF	PRECIATION AND	TAXES	
Size of	Land rights, a	and clearing right-of	-way)					
Conductor and Material		Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents (o)	Total Expenses (p)	Line No.
(i)	(j)	(k) 25.993,205	(l) 27,040,496	(m) 113,807	(n) 48.376	27.940	(P) 190,123	
1/0 Copper 327 AAAC/795	1,047,291	25,993,205	27,040,490	113,607	40,370	27,540	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2
327 AAAC/795 327 AAAC/795								3
559AAAC								4
1/0 ACSR								5
954 ACSR								6
4/0 ACSR								7
559.5 AAAC	383,797	9,922,943	10,306,740	65,174	10,456		75,630	8
								10
								11
		· · · · · · · · · · · · · · · · · · ·						12
								13
							· · · · · · · · · · · · · · · · · · ·	14
								15
								16
								17
								18
								19
								20
								22
								23
		<u> </u>						24
								25
		<del> </del>						26
								27
								28
								29
								30
								31
								32
								33
	ļ							35
								"

37,347,236

35,916,148

178,981

265,753

1,431,088

	e of Respondent Electric, Inc.	(1) (2)	Report Is: X An Original A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period End of	of Report 2008/Q4
mino	r revisions of lines.	TRANSI on called for concerning Transi ngs for overhead and und		s added or a	altered during the year.		
z. Pi costs	ovide separate subneadil of competed construction	ngs for overnead and und n are not readily available	for reporting col	umns (I) to	(o), it is permissible to r	eport in these c	olumns the
Line	LINED	ESIGNATION	Line Length	SUPPO	RTING STRUCTURE	CIRCUITS PE	R STRUCTUR
No.	From	То	in Miles	Тур	e Average Number per Miles	Present	Ultimate
	(a)	(b)	(c)	(d)		(f)	(g)
1	West Golden Valley	Mineral Park	12.00	SP-S	15	00	1 1
2							
3							
4							
5							
6							
7 8							
9							
10							
11							
12							
13							
14							
15							
16							
17							<del></del>
18							
20				<b> </b>			
21							
22							
23							
24							
25							
26							
27							
28	<u> </u>						
30	<u> </u>			-			
3							
3							
3:							
3.	1						
3	5						
3	3						
3							
3							
3				<del> </del>			
4							
4				+			
4				<u> </u>			
-4	<b>Y</b>			<del>                                     </del>			
			40.0			. 00	
44	TOTAL		12.0	<u> </u>	1	5.00	1

Name of R UNS Elect	espondent ric, inc.		(1) [2]	eport Is: An Original A Resubmissi		Date of Report (Mo, Da, Yr) 04/18/2009	Yea	ar/Period of Report d of 2008/Q4	
Trails, in o	column (I) with a gn voltage differs	er, if estimated am ppropriate footnot s from operating v	ounts are rep	orted. Include	d Conduit in col	ng Land and F umn (m).			
indicate s	uch other charac								
	CONDUCT	ORS	Voltage			LINE CO			Line
Size	Specification	Configuration and Spacing	KV (Operating) (k)	Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire, Costs	Total (p)	No.
(h)	(i)	(i)		(1)	(m) 1,453,627	(n) 131,346	(0)	1,584,973	
929 AAAC		Armless	69		1,453,627	131,340		1,004,370	2
					ļ				
									3
						····			4
									5
									6
									7
<del></del>									8
									9
									10
									11
									12
									13
	<u> </u>								14
		1							15
									16
			1		1				17
						<u> </u>			18
						<b></b>	<u> </u>		19
			<del> </del>						20
						-			21
İ		<del> </del>	<del>                                     </del>		-			············	22
			- <del> </del>						23
ļ	ļ				<u> </u>	<u> </u>			24
	-	<del>                                     </del>				<del> </del>	<u> </u>		25
		<del> </del>	ļ				<b></b>		26
						<del> </del>	-		27
				1			<del> </del>	<del> </del>	28
	ļ			<del></del>	_				29
			1			<del> </del>			30
			-			<b></b>			31
					+				32
	ļ					<del> </del>		1	33
<u></u>	<b></b>		<u> </u>	<u> </u>		1		1	34
						<del> </del>	<u> </u>	-	35
									36
				<b>_</b>			<b>.</b>		
				<u> </u>		<b></b>	<u> </u>		37
								<u> </u>	38
								<u> </u>	39
									40
									41
									42
									43
					1,453,62	7 131,346		1,584,973	44

Name of Respondent UNS Electric, Inc.	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
	SUBSTATIONS		

- 1. Report below the information called for concerning substations of the respondent as of the end of the year.
- 2. Substations which serve only one industrial or street railway customer should not be listed below.
- 3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation				a)
	Name and Location of Substation	Character of Substation	Primary (c)	Secondary (d)	Tertiary (e)
	(a) MOHAVE	(b)	(0)	(u)	(6)
	Casson	DIST/ UNATTENDED	69.00	13.20	
	Highway	DIST/ UNATTENDED	69.00	12.00	
	Pierce Ferry Junction	DIST/ UNATTENDED	69.00	12.00	
	Chloride	DIST/ UNATTENDED	69.00	12.00	
	Duval Booster	DIST/ UNATTENDED	69.00	2.40	
	Golden Valley	DIST/ UNATTENDED	69.00	20.80	
	South Kingman	DIST/ UNATTENDED	69.00	12.00	
1	North Kingman	DIST/ UNATTENDED	69.00	12.00	
	Airport .	DIST/ UNATTENDED	69.00	13.20	
	Jagerson	DIST/ UNATTENDED	69.00	13.20	
	Boriana Junction	DIST/ UNATTENDED	69.00	20.80	
	Yucca	DIST/ UNATTENDED	69.00	20.80	
	Duval Waterfield	DIST/ UNATTENDED	69.00	2.40	
	Warm Springs	DIST/ UNATTENDED	69.00	13.20	
	Boundary Cone	DIST/ UNATTENDED	69.00	13.20	
	Sacramento	DIST/ UNATTENDED	69.00	20.80	
	Dolan Springs	DIST/ UNATTENDED	69.00	12.00	
		DIST/ UNATTENDED	69.00	20.80	
20	Willow Beach	DIST/ UNATTENDED	69.00	12.00	
	Eastern	DIST/ UNATTENDED	69.00	13.20	
	West Golden Valley	DIST/ UNATTENDED	69.00	20.80	
23		DIST/ UNATTENDED	69.00	13.20	
24	Havasu Sub	DIST/ UNATTENDED	69.00	13.20	***************************************
25	Palo Verde	DIST/ UNATTENDED	69.00	13.20	
26		DIST/ UNATTENDED	69.00	13.20	
27	Franconia	DIST/ UNATTENDED	69.00	20.80	
28	Kiowa	DIST/ UNATTENDED	69.00	13.20	
29	Mulberry	DIST/ UNATTENDED	69.00	13.20	
30		DIST/ UNATTENDED	69.00	13.20	
31	North Havasu 20.8kV	DIST/ UNATTENDED	69.00	20.80	
32	Desert Hills	DIST/ UNATTENDED	69.00	13.20	
33	Black Mesa Substation	TRANS/UNATTENDED	230.00	69.00	13.20
34	Hilltop Substation	TRANS/UNATTENDED	230.00	69.00	13.20
35		TRANS/UNATTENDED	230.00	69.00	12.00
	North Havasu Substation	TRANS/UNATTENDED	230.00	69.00	12.00
37					
	Valencia	DIST/ UNATTENDED	115.00	13.20	
	Sonoita	DIST/ UNATTENDED	115.00	13.20	
40		DIST/ UNATTENDED	115.00	13.20	

Name of Respondent		This Report Is: (1) [X] An Orig	Date of Rep ginal (Mo, Da, Yr		r/Period of Report	
UNS Electric, Inc.			Ibmission 04/18/2009	) End	of 2008/Q4	
		1 ' · · · · · · · · · · · · · · · · · ·	TIONS (Continued)			
ncreasing capacity.  5. Designate substations eason of sole ownership period of lease, and annustice-owner or other party	or major items of e by the respondent. al rent. For any sul	quipment leased fro For any substation ostation or equipmenaring expenses or	tary converters, rectifiers, conder on others, jointly owned with other or equipment operated under lean nt operated other than by reason other accounting between the pa whether lessor, co-owner, or oth	ers, or operated of ase, give name of of sole ownership rties, and state ar	herwise than by lessor, date and o or lease, give i mounts and acco	i nam ount
	Number of	Number of	CONVERSION APPARATU			<del></del>
Capacity of Substation (In Service) (In MVa)	Transformers In Service	Spare Transformers	Type of Equipment	Number of Units	Total Capacity (In MVa)	Line No
(f) ·	· (g)	(h)	(i)	<u>(j)</u>	(k)	
			Favor Air		66	
66	2		Forced Air None		3	
3	3		Forced Air		12	L
12	3		None	****	1	-
1 2	3[		None	:	. 2	<u> </u>
10	1		· Forced Air		10	ļ
12	1		Forced Air		12	-
12	1		Forced Air		12	
20	1		Forced Air		20	
40	1		Forced Air		40	<del>,</del>
5	1		None		5	1
3	1		Forced Air		3	1
3	3		None		3	1
12	1	1	Forced Air		12	
12	1	1	Forced Air		12	┺
20	1		Forced Air		20	1
12	1		Forced Air		12	_
. 3	1		Forced Air		3	1
2	1		Forced Air		2	2 2
12	1		Forced Air		12	-
20	1		Forced Air	<u></u>	20	1
1	3	1	None Force Air		50	1-
50	2		Forced Air		50	1_
50	3		Forced Air & Oi		90	<b>_</b>
90	- 3		Forced Air			5
50	2		Forced Air	<del></del>	50	
33	1		Forced Ai		3:	ــــــــــــــــــــــــــــــــــــــ
33	1		Forced Air & Oi	<u> </u>	3:	3
6	1		Forced Ai			6
40	1		Forced Ai	r	4	0
230	4		Forced Ai	1	23	0
160	2		Forced Ai	1	16	9
80	1		Forced Ai	r	8	0
80	1		Forced Ai	,	8	1
			<u> </u>			1
12	2		Forced Air & O	1	4	0
12	2		Forced Air & O	1	4	0

Forced Air

Name	of Respondent	This Report Is:	riginal	Date of Rep (Mo, Da, Yr)		Year/Period of	
UNS	Electric, Inc.	(1) X An O	riginal submission	04/18/2009		End of 20	08/Q4
ļ			UBSTATIONS				
2. S 3. S to ful 4. In atten	eport below the information called for conceubstations which serve only one industrial or ubstations with capacities of Less than 10 M nctional character, but the number of such sidicate in column (b) the functional character ded or unattended. At the end of the page, nn (f).	r street railway IVa except thos ubstations mus r of each subst	customer should no se serving customer st be shown. ation, designating w	it be listed belo s with energy f hether transmi	ow. for resale, ma ssion or distri	bution and wh	nether
Line			Character of Sub	estation	VC	OLTAGE (In MV	'a)
No.	Name and Location of Substation (a)		(b)	station	Primary (c)	Secondary (d)	Tertiary (e)
1	Canez		DIST/ UNATTENDED		115.00	13.20	
2						,	
3	Summary		DIST/ UNATTENDED				
4	Summary		TRANS/ UNATTENDE	D			
5							
6					-		
7							
8						<u> </u>	
10							
11							
12							
13							
14							
15							
16							
17	· · · · · · · · · · · · · · · · · · ·						
19							
20							
21							
22							
23							····
24							
25							
26							
27				·			
29							
30							
31							
32							
33							
34							
35							
36							
37			-				
38		······································					
40				······································			
1							

V		I This R	eport ls:	Date of Rep	ort	Year/Period of Report	
Name of Respondent		(1)	X An Original	(Mo, Da, Yr)		End of 2008/Q4	
UNS Electric, Inc.		(2)	A Resubmission	04/18/2009			
			SUBSTATIONS (Continued)				
increasing capacity.  6. Designate substations reason of sole ownership period of lease, and annual concernations.	or major items of equ by the respondent. F al rent. For any subsi	ipment le for any su tation or ring expe	eased from others, jointly ow ubstation or equipment oper equipment operated other the enses or other accounting be ach case whether lessor, co	vned with othe ated under lea nan by reason etween the pa	rs, or operate use, give namo of sole owner rties, and stat	d otherwise than by e of lessor, date and rship or lease, give r e amounts and acco	i name ounts
	Number of	Number	of CONVERSION	NI ADDARATII	S AND SPECIA	L EQUIPMENT	Line
Capacity of Substation (In Service) (In MVa)	Transformers	Spare Transform	Type of Equir		Number of Un	its Total Capacity	No.
,		(h)	(i)		(j)	(In MVa) (k)	
	(g) 1	(11)		Forced Air	<u></u>	12	1
10							2
							3
684							4
550							5
							6
							7
							8
							9
							10
							L
							11
							12
	,						13
							14
							15
							16
		~					17
							18
							19
							20
							21
							22
							23
							24
							25
							1
							26
							27
							28
							29
							30
							3
							32
					·		33
							34
							3!
							31
							3
					<del> </del>		31
							3
							40
1			i		1	1	1

#### Schedule F

UNS Electric, Inc. Income Statement - Test Year Ended December 31, 2008 and Projected Year Ended December 31, 2009 at Present and Proposed Rates

⁽¹⁾ UNS Electric, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus such information is not meaningful.

UNS Electric, Inc.
Projected Construction Requirements
Test Year Ended December 31, 2008 and Projected Years 2009 through 2011 as of December 31
(Thousands of Dollars)

			Proje	Projected Year Ended December 31	er 31,		
Line		Test Year Ended				Total	Line
Š.	Description	December 31, 2008 (a), (b)	2009 (a), (b)	2010 (a)	2011 (a)	2009-2011	og
-	Other Production Plant	\$649	\$388	\$321	\$532	\$1,252	-
7	Transmission Plant	6,401	7,244	9,623	6,957	26,824	7
ო	Distribution Plant	20,411	18,958	11,422	9,787	40,167	ო
4	General Plant	2,203	1,626	2,503	1,922	6,051	4
2	Total Construction Expenditures	\$29,664	\$28,227	\$23,869	\$22,198	\$74,294	S

Supporting Schedules Ϋ́

Recap Schedules (a) A-4 (b) F-2

#### UNS Electric, Inc. Key Assumptions Used in Preparing Forecasts

## **Customer Growth and Sales**

Retail customer growth is forecasted to be 0.5% in 2009. Retail sales growth is forecasted to be 6.5% in 2009.

# Fuel, Purchased Power & Transmission Costs

Fuel and purchased power costs are forecasted using forward market projections and completed hedging transactions as of April 6, 2009. PPFAC pricing and fuel and purchased power cost recovery are based on the PPFAC mechanism in effect as of April 2009.

## Operations and Maintenance Expenses

O&M Expenses for 2009 are based on the operating budget approved in December 2008.

## Construction Expenditures

Construction expenditures for 2009 are based on the capital budget approved in December 2008, adjusted for slower growth, and stated net of forecasted CIAC.

## Interest Rate Assumptions

The interest rate on temporary investments is forecasted at 0.301% in 2009. The interest rate on short-term borrowing is forecasted at 1.601% in 2009.

## Capital Structure Changes

The balance of common equity is forecasted to grow in 2009 due to continued retention of earnings (no dividend is assumed). External financing needs are assumed to be met with borrowings under the UNS Electric revolving credit facility.

#### Schedule G

STREET LIGHTING 7

INTERRUPTIBLE

LPS 5

LGS 4

SGS 3

RESIDENTIAL 2

TOTAL

ALLOC

### UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SUMMARY AT PRESENT RATES

1 DEVELOPMENT OF RATE BASE 2 ELECTRIC PLANT IN SERVICE 3 RESERVE FOR DEPRECIATION 4 DEFERRED TAXES & TAX CREDITS 5 WORKING CAPITAL	6 7 TOTAL RATE BASE	8 9 DEVELOPMENT OF RETURN 0 SALES OF ELECTRICITY 1 SALES FOR RESALE		5 OPERATING EXPENSES 6 OPERATION & MAINTENANCE 7 DEPRECIATION & AMORT EXPENSE 8 CATES OTHER THAN INCOME TAX		3 4 RATE OF RETURN 5 INDEX RATE OF RETURN 7
+ 0 w 4 w	9 ~ 0	α o 5 t	5 5 4	: 42 4 4 4 4 5	828	244828

IN SERVICE	\$537,367,989	\$297,836,666	\$37,623,965	\$136,789,928	\$51,124,641	\$7,436,350	\$6,556,439
EPRECIATION	256,144,427	141,820,991	17,897,480	65,320,694	24,286,116	3,774,779	3,044,366
S & TAX CREDITS	(3,012,192)	(1,7/3,670)	(241,000)	(633,683)	(243,079)	(33,333)	(01,270)
	(50,660,61)	(106,606,1)	(160,646)	(3,1,1,1,2,0)	(1,146,047)	(190,104)	(192,300)
ш	\$265,152,067	\$146,878,023	\$18,534,713	\$67,598,570	\$25,444,599	\$3,437,874	\$3,258,289
F NET ON S	\$159,280,447	\$80,442,482	\$10,569,832	\$48,286,092	\$16,938,518	\$2,481,085	\$562,438
E	0)	(0)	(D)	<u>(</u> 0)	0	0)	<u>(</u> )
4G REVENUE	1,645,619	1,269,510	183,877	129,035	53,938	7,569	1,691
IG REVENUE	160,926,065	81,711,991	10,753,709	48,415,127	16,992,456	2,488,654	564,129
SHS							
INTENANCE	130,729,179	66,918,822	8,076,812	36,185,311	16,449,069	2,308,787	790,379
AMORT EXPENSE	14,235,222	7,914,678	1,002,437	3,613,222	1,340,498	197,152	167,235
AN INCOME TAX	3,837,049	2,144,172	273,845	958,230	358,038	51,819	50,947
LINCOME TAX	2,121,267	1,175,714	148,521	539,980	201,815	29,355	25,882
IG EXPENSES	150,922,718	78,153,386	9,501,614	41,296,742	18,349,420	2,587,113	1,034,443
WE	\$10,003,347	\$3,558,606	\$1,252,094	\$7,118,385	(\$1,356,964)	(\$98,459)	(\$470,314)
_	3.77%	2.42%	6.76%	10.53%	-5.33%	-2.86%	-14.43%
FETURN	1.00	0.64	1.79	2.79	-1.41	-0.76	-3.83

ALLOC	TOTAL	RESIDENTIAL	SGS	SPT	LPS	INTERRUPTIBLE	STREET LIGHTING
SUMMARY AT PROPOSED RATES	-	٧	າ	1	,	o	_
1 DEVELOPMENT OF RETURN AT EQUALIZED RATE LEVELS							
2 3 RATE BASE 4 RETURN 5 RATE OF RETURN	\$265,152,067 \$18,253,668 6.88%	\$146,878,023 \$10,111,415 6.88%	\$18,534,713 \$1,275,972 6.88%	\$67,598,570 \$4,653,638 6.88%	\$25,444,599 \$1,751,664 6.88%	\$3,437,874 \$236,671 6.88%	\$3,258,289 \$224,308 6.88%
6 7 OPERATION & MAINTENANCE EXPENSE 8 DEPRECIATION & AMORT EXPENSE 9 TAXES OTHER THAN INCOME TAX 10 STATE & FEDERAL INCOME TAX	130,729,179 14,235,222 3,837,049 7,370,946	66,918,822 7,914,678 2,144,172 5,345,267	8,076,812 1,002,437 273,845 163,714	36,185,311 3,613,222 958,230 (1,028,338)	16,449,069 1,340,498 358,038 2,179,835	2,308,787 197,152 51,819 242,598	790,379 167,235 50,947 467,870
	156,172,397	82,322,938	9,516,808	39,728,424	20,327,439	2,800,356	1,476,431
12 13 TOTAL COST OF SERVICE	\$174,426,065	\$92,434,354	\$10,792,779	\$44,382,063	\$22,079,103	\$3,037,027	\$1,700,739
	(0) 1,645,619	(0) 1,269,510	(0) 183,877	(0) 129,035	(0) 53,938	(0) 7,569	(0) 1,691
17 EQUALS: 18 PROPOSED BASE RATE SALES OF ELECTRICITY	\$172,780,446	\$91,164,844	\$10,608,903	\$44,253,028	\$22,025,165	\$3,029,458	\$1,699,048
19 22 23 24 25 26 28 29 33 33 34 40 41 41							

JO IN

STREET LE LIGHTING 7		\$24 \$614,247 (0) (0)	1,66	193 615,938		152 (67,233	`	-	(\$860,493)	-2.42% -26.41% (0.35) (3.84)
INTERRUPTIBLE 6		72 \$2,709,624 (0)		2,717,193	2,308,787			2,	9) (\$83,163)	
LPS 5		\$18,498,77	53,93	18,552,710	16,449,069	1,340,498	~		(\$1,774,729)	.6.97% (1.01)
LGS 4		\$52,733,859 (0)	129,035	52,862,894	36,185,311	3,013,222	936,230	39,728,424	\$13,134,469	19,43%
\$G\$ 3		\$11,543,449 (0)	183,877	11,727,325	8,076,812	1,002,437	163.714	9,516,808	\$2,210,518	11.93%
RESIDENTIAL 2		\$86,680,496	1,269,510	87,950,005	66,918,822	7,914,678	5.345.267	82,322,938	\$5,627,067	0.56
TOTAL 1		\$172,780,447	1,645,619	174,426,066	130,729,179	14,235,222	3,637,049	156,172,397	\$18,253,669	1.00
ALLOC	RATE LEVELS							!	1	
STAN GEOGRAPHICS	SUMMART OF PROPOSED RATES DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS	SALES OF ELECTRICITY	OTHER OPERATING REVENUE	TOTAL OPERATING REVENUE	OPERATION & MAINTENANCE EXPENSE	DEPRECIATION & AMORT EXPENSE	TAXES OTHER THAN INCOME TAX STATE & SEDEDAL INCOME TAX	TOTAL OPERATING EXPENSES	RETURN AT PROPOSED RATES	NDEX RATE OF RETURN

STREET LIGHTING 7	\$0 103,564 (69) (25,916)	\$77,579	\$350 4,757	1,752	13,066	6,826	(645)	(307)	(511)	(0,286)	(2,080)	(400)	47,168	\$47,168	
INTERRUPTIBLE 6	\$0 121,997 (81) (30,529)	\$91,387	\$2,454 33,397	12,300	91,734	47,923	(4,529)	(2,154)	(3,591)	(46,244)	(14,907)	(2,811)	331,165	\$331,165	
LPS 5	\$0 836,837 (557) (209,412)	\$626,868	\$25,254 343,628	126,555 2 165 162	943,860	493,089	(46,594)	(22,162)	(36,951)	(475,805)	(130,266)	(28,926)	3,407,390	\$3,407,390	
LGS 4	\$0 2,239,304 (1,490) (560,369)	\$1,677,446	\$59,859 814,484	299,968	2,237,187	1,168,745	(110,441)	(52,530)	(87,582)	(1,127,78)	(330,221)	(68,561)	8,076,377	\$8,076,377	
SGS 3	\$0 608,157 (405) (152,187)	\$455,566	\$12,003 163,323	60,151	448,608	234,361	(22,146)	(10,534)	(17,562)	(226,146)	(55.479)	(13,748)	1,619,502	\$1,619,502	
RESIDENTIAL 2	\$0 4,832,072 (3,215) (1,209,189)	\$3,619,668	\$105,515 1,435,716	528,762	3,943,556	2,060,182	(194,677)	(92,597)	(154,384)	(1,987,969)	(627,922)	(120.854)	14,236,470	\$14,236,470	
TOTAL 1	\$0 8,741,931 (5,817) (2,187,601)	\$6,548,513	\$205,436 2,795,305	1,029,487	7,678,010	4,011,125	(379.032)	(180,283)	(300,582)	(3,8/0,528)	(1,222,549)	(235,323)	27,718,071	\$27,718,071	
ALLOC	PISXGENL PISXGENL PISXGENL PISXGENL		DTRAN	DTRAN	DTRAN	DTRAN	DIRAN	DTRAN	DTRAN	DTRAN	DIKAN	DIRAN		1 1	
	DEVELOPMENT OF RATE BASE ELECTRIC PLANT IN SERVICE 1 INTANGIBLE PLANT 2 302-FRANCHISES & CONSENTS 3 303-MISCELLANEOUS INTANG PLT 4 302-FRANCH & CONSENTS - ACQ ADJ 5 303-MISC INTANGIBLE P.T ACQ ADJ	<del></del>	9 TOTAL OTHER PRODUCTION PLANT 10 340-LAND & LAND RIGHTS 11 341-STRUCTURES & IMPROVE		13 343-PKIME MOVEKS 14 344-GENERATORS		16 346-MISC POWER PLANT EQUIP 17 340-I AND & I AND RIGHTS - ACO ADJ				21 344-GENERATORS - ACQ. ADJ	22 345-ACCESS ELECT EQUIP - ACQ ADJ	-	•	

STREET LIGHTING 7	\$2,435 1,124 52,788 2,246 50,835 46,570 646 (1,074) (12,996) (12,996) (12,996) (12,996) (12,996) (12,996) (12,996) (12,996) (12,996) (189) (189) (189) (1,531) (1,531) (4,023) (253,409 0 0 0 0 (1,531) (4,023) (28,180) (26,629) (42,371) (10,797) (10,797) (10,797) (10,797) (10,797) (10,797) (10,797) (10,797) (10,797)	\$6,023,121
INTERRUPTIBLE 6	\$17,098 7,892 370,623 15,767 356,968 393 4,535 (7,543) (7,543) (91,242) (1,325) \$890,383 \$890,383 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,412 0 0 1,709,413 0 0 1,709,682 321,483 1,709,682 0 0 1,709,682 321,483 1,709,682 0 0 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682 1,709,682	\$7,095,127
LPS 5	\$175,924 \$1,203 3,813,385 162,229 3,662,234 3,364,207 4,040 46,666 (77,613) (77,613) (81,870) (936,463) (91,590) (9675,392) (13,630) \$9,161,247 \$1,17,394 (13,630) \$9,161,247 \$1,17,394 (13,630) (13,630) (14,60,613) (14,60,879) (14,60,879) (14,60,879) (14,60,879) (14,60,879) (14,60,879) (14,60,879) (16,1962) (16,1962) (16,1963) (17,601,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962) (17,61,962)	\$48,669,108
LGS 4	\$416,984 192,471 9,038,688 384,523 8,704,023 9,575 110,609 (183,962) (132,228) (132,228) (132,228) (132,228) (1,600,850) (1,600,850) (1,600,850) (1,600,850) (1,600,850) (1,5277,342 29,866,653 24,192,523 54,192,523 54,192,523 54,192,523 54,192,523 54,192,523 (1,600,276) (1,603,789) (1,603,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789) (1,093,789)	\$130,234,432
SGS 3	\$83,615 38,565 1,812,468 77,106 1,745,434 1,920 22,180 (2,315) (446,202) (2,315) (446,202) (2,315) (446,202) (2,315) (446,202) (2,315) (446,202) (2,315) (446,202) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (6,478) (7,146,493) (108,766) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (761,940) (76	\$35,369,469
RESIDENTIAL 2	\$735,031 339,274 15,932,764 677,810 15,343,494 14,056,047 16,878 194,974 (324,275) (20,349) (20,349) (20,349) (20,349) (217,218) (1,656,468) (2,821,865) (56,950) \$38,276,749 \$38,276,749 (5,977,730) (10,109,548 8,730,643 8,730,643 (6,988,084) (2,430,326) (2,430,326) (2,296,747) (2,290,424) (2,290,424) (2,296,277) (2,296,277) (2,296,277)	\$281,025,732
TOTAL 1	\$1,431,088 660,559 31,020,717 1,319,681 29,873,421 27,366,793 32,861 379,610 (631,356) (39,618) (7,636,820) (422,919) (3,225,104) (5,494,105) (110,880) \$74,523,928 \$74,523,928 (110,880) \$74,523,928 (110,891,384 55,428,668 95,508,942 17,960,238 10,899,944 55,428,668 95,508,942 17,960,238 10,899,944 (15,16,998 (15,16,998) (10,619,807) (15,16,959) (10,619,807) (15,602,225) (15,967,886) (15,967,886) (16,967,886) (13,255,336) (13,255,336) (13,255,336) (13,255,336) (13,255,336) (13,255,336) (13,255,336)	\$508,416,989
ALLOC	DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DDISPSUB DDISPSUB DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL DDISTSOL	
ELECTRIC PLANT IN SERVICE CONTINUED	1 TRANSMISSION PLANT         350-LAND           2 350-LAND         352-STRUCTURES & IMPROVE         DTRANSUB           5 354-TOWERS & FIXTURES         53-STATION EQUIPMENT         DTRANSUB           5 354-TOWERS & FIXTURES         DTRANSUB           8 35-POLES & FIXTURES         DTRANSUB           8 35-COVHD COND & DEVICES         DTRANSUB           9 350-LAND-ACQ ADJ         DTRANSUB           11 353-STATION EQUIPMENT - ACQ ADJ         DTRANSUB           12 35-FOLES & FIXTURES - ACQ ADJ         DTRANSUB           13 35-COVHD COND & DEVICES - ACQ ADJ         DTRANSUB           14 353-STATION EQUIPMENT - ACQ ADJ         DTRANSUB           15 35-ROLES & FIXTURES - ACQ ADJ         DTRANSUB           16 TOTAL TRANSMISSION PLANT         DDISPSUB           17 BISTRIBUTION PLANT         DDISPSUB           18 360-LAND & LAND RIGHTS         DDISPSUB           20 361-STRUCTURES & IMPROV         DDISPSUB           21 360-LAND & LAND RIGHTS         DDISPSUB           22 364-POLES, TOWERS & FIXTURES         DDISPSUB           23 360-LAND & LAND RIGHTS         DDISPSUB           24 366-UNDERGROUND CONDUCT R DEV         DDISPSUB           25 370-METERS         367-UNDERGROUND CONDUCT R CQ ADJ           360-LAND & LAND RIGHTS - ACQ ADJ         DDISPSUB	43 44 TOTAL PROD, TRANS, & DIST PLT 45

STREET LIGHTING 7		\$931	78,367	51,926	196,224	2,234	66,285	29,052	41,867	44,472	3,383	(580)	(13,862)	(12,777)	2,363	(911)	(16,792)	(6,119)	(2,939)	(7,001)	\$455,739	\$0	\$6,556,439	
INTERRUPTIBLE 6	,	\$510	42,961	28,466	107,570	1,225	36,338	15,927	22,951	24,379	1,855	(318)	(2,59)	(2,005)	1,295	(499)	(9,206)	(3,355)	(1,611)	(3,838)	\$249,837	\$0	\$7,436,350	
LPS 5	ı	\$3 736	314,449	208,356	787,353	8,965	265,971	116,573	167,992	178,444	13,5/4	(2.326)	(55,622)	(51,270)	9,481	(3,654)	(67,380)	(24,553)	(11,793)	(28,093)	\$1,828,666	\$0	\$51,124,641	
LGS 4		996 68	838,808	555,799	2,100,300	23,915	709,489	310,965	448,126	476,008	36,210	(6.205)	(148,374)	(136,764)	25,290	(9,748)	(179,740)	(65,497)	(31,459)	(74,938)	\$4,878,050	\$0	\$136,789,928	
SGS 3	•	\$3,675	309,336	204,968	774,550	8,819	261,646	114,678	165,260	175,542	13,353	(2.288)	(54,718)	(50,436)	9,327	(3,595)	(66,285)	(24,154)	(11,601)	(27,636)	\$1,798,930	\$0	\$37,623,965	
RESIDENTIAL 2	1	\$26 949	2,268,312	1,502,996	5,679,651	64,672	1,918,606	840,915	1,211,827	1,287,224	97,919	(16.780)	(401,236)	(369,838)	68,390	(26,362)	(486,054)	(177,117)	(85,071)	(202,649)	\$13,191,266	\$0	\$297,836,666	
TOTAL 1		\$45,767	3,852,233	2,552,511	9,645,647	109,831	3,258,333	1,428,110	2,058,023	2,186,070	166,294	(28 497)	(681,411)	(628.090)	116,146	(44,769)	(825,457)	(300,794)	(144,474)	(344,154)	\$22,402,487	\$0	\$537,367,989	
ALLOC		aOavi	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	- Lybar	LABOR		
	ELECTRIC PLANT IN SERVICE CONTINUED	GENERAL PLANT	390-STRUCTURES & IMPROVEMENTS	391-OFFICE FURNITURE & EQUIP	392-TRANSPORTATION EQUIP	393-STORES EQUIPMENT	394-TOOLS, SHOP, & GARAGE EQUIP	395-LABORATORY EQUIPMENT	396-POWER OPERATED EQUIP	397-COMMUNICATION EQUIPMENT	398-MISCELLANEOUS EQUIPMENT	399-UTHER TANGIBLE PROPERTY 380-LAND & LAND BIGHTS - ACO AD L	390-STRUCTURES & IMPROV - ACO ADJ	391-OFFICE FURNITURE & FO - ACO ADJ	392-TRANSPORTATION EQUIP - ACQ ADJ	393-STORES EQUIPMENT - ACQ ADJ	394-TOOLS, SHOP, & GAR EQ - ACQ ADJ	395-LABORATORY EQUIP - ACQ ADJ	396-POWER OPER EQUIP - ACQ ADJ	21 397-COMMUNICATION EQUIP - ACQ ADJ	398-MISCELLANEOUS EQUIP - ACC AUS TOTAL GENERAL PLANT	COMMON PLANT	29 TOTAL PLANT IN SERVICE	

STREET LIGHTING 7	\$0 34,089 (2) (4,108) \$29,979	\$0 779 359 8,597 1,111 1,854 259 0 0 (24) (67) (838) (95) (193) (193) (42) (42) (42) (42) (42) (42) (42) (42	
INTERRUPTIBLE 6	\$0 40,156 (2) (4,839) \$35,315	\$0 5,469 2,520 60,357 7,800 13,014 1,818 0 0 (169) (470) (5,885) (669) (1,355) (296) (1,355) (1,355) (1,355) (1,355) (1,355) (1,355) (1,355) (1,355) (1,355) (1,355) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,356) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (1,366) (	
LPS 5	\$0 275,450 (13) (33,195) \$242,242	\$0.267 25,928 621,018 80,257 133,907 18,706 0 (1,738) (4,840) (60,553) (60,553) (60,553) (60,553) (13,947) (13,947) (13,947) (145,586 53,203 1,624,724 1,180,291 1,624,724 1,180,291 (149,050) (120,347) (120,347) (120,347) (120,347)	
LGS 4	\$0 737,081 (35) (88,828) \$648,219	\$0 133,367 61,455 1,471,970 190,228 317,394 44,339 0 (11,473) (11,473) (11,473) (11,473) (11,473) (11,473) (11,473) (11,473) (11,473) (11,473) (16,317) (2,200) \$2,003,042 \$2,003,042 \$2,003,042 \$2,003,042 \$3,65,107 2,797,589 875 3,851,007 2,797,589 875 3,851,007 (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303) (2,303)	
SGS 3	\$0 200,179 (9) (24,124) \$176,045	\$0 26,743 12,323 295,164 38,145 63,645 8,891 0 (826) (2,301) (28,780) (3,272) (6,629) (1,448) \$401,657 25,287 772,217 25,287 772,217 560,982 176 7,783 (118) (462) (70,842) (5,851) (65,807) (462)	
RESIDENTIAL 2	\$0 1,590,507 (75) (191,677) \$1,398,755	\$0 235,090 108,329 2,594,685 335,321 559,481 78,157 0 (7,262) (20,224) (262,997) (28,771) (12,727) (28,771) (12,727) (28,771) (12,727) (28,71) (12,727) (28,71) (12,727) (58,71) (12,727) (58,71) (12,727) (58,71) (12,727) (51,436) (622,747) (622,747) (622,747) (61,436) (622,747) (61,436) (622,747) (61,436) (622,747) (61,1461)	
TOTAL 1	\$0 2,877,462 (135) (346,772) \$2,530,555	\$0 457.715 210,915 210,915 210,915 5,051,791 652,862 1,089,296 1,089,296 (14,139) (39,375) (492,580) (13,479) (13,419) (14,139) (13,41425 (14,139) (14,139) (14,139) (13,216) (14,139) (14,139) (13,216) (14,139) (14,139) (13,216) (13,216) (14,139) (10,145) (10,145) (12,022) (12,022) (12,022)	
ALLOC	PISXGENL PISXGENL PISXGENL PISXGENL	PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRANPIS TRANPIS	
ELECTRIC PLANT IN SERVICE CONTINUED	1 LESS: RESERVE FOR DEPRECIATION 2 3 INTANGIBLE PLANT RESERVE 4 302-FRANCH & CONSENTS 5 303-MISC. INTANG PLT 6 302-FRANCH & CONSENTS - ACQ ADJ 7 303-MISC. INTANG PLT - ACQ ADJ 8 TOTAL INTANGIBLE PLANT RESERVE	9 10 PRODUCTION PLANT RESERVE 11 340-LAND & LAND RIGHTS 12 341-STRUCT & IMPROVE 13 343-PRIME MOVERS 15 344-GENERATORS 16 345-RCCESSORY ELECT EQ 17 346-MISC POWER PLT EQUIP 17 346-MISC POWER PLT EQUIP 18 340-LAND & LAND RIGHTS - ACQ ADJ 19 341-STRUCT & IMPROVE - ACQ ADJ 19 341-STRUCT & IMPROVE - ACQ ADJ 19 341-STRUCT & IMPROVE - ACQ ADJ 19 342-FUIEL HLD, PROD, & ACC - ACQ ADJ 19 342-FUIEL HLD, PROD, & ACC - ACQ ADJ 19 343-PRIME MOVERS - ACQ ADJ 19 344-GENERATORS - ACQ ADJ 19 345-RUDER MOVER PLT EQUIP - ACQ ADJ 19 345-RUDER BAND PLANT RESERVE 19 346-MISC POWER PLT EQUIP - ACQ ADJ 19 350-LAND 20 352-STRUCTURES & IMPROV. TRANPIS 21 354-TOWERS & FIXTURES 22 356-OVHD COND, & DEVICES 23 356-OVHD COND, & DEVICES 24 359-ROADS & TRAILS 25 350-LAND - ACQ ADJ 26 353-STRUCTURES & AMPROV. ACQ ADJ 27 TRANPIS 28 356-OVHD COND, & DEVICES - ACQ ADJ 27 TRANPIS 28 355-POLES & FIXTURES - ACQ ADJ 27 TRANPIS 28 355-POLES & FIXTURES - ACQ ADJ 28 355-POLES & FIXTURES - ACQ ADJ 27 TRANPIS 28 356-OVHD COND, & DEVICES - ACQ ADJ 27 TRANPIS 28 356-OVHD COND, & DEVICES - ACQ ADJ 27 TRANPIS 28 356-OVHD COND, & DEVICES - ACQ ADJ 27 TRANPIS 28 356-OVHD COND, & DEVICES - ACQ ADJ 27 TRANPIS 28 356-OVHD COND, & DEVICES - ACQ ADJ 28 356-OVHD COND, & DEVICES - ACQ ADJ 28 356-OVHD COND, & DEVICES - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 37 359-ROADS & TRAILS - ACQ ADJ 38 350-TRAILS - ACQ ADJ 38 350	43 44 45

		Ŋ		6	3	0	0	0	80	6	0	0	0	Ξ	8)	3)	6	3)	0	0	3)	(E)	0	ଡା	2	20		1 -	4 0	<b>5</b>	٠.	- ,	_	6	2	0	
STREET LIGHTING 7		\$105	4,258	77,799	171,863	126,780			110,018	21,789			2,621,600	_	(889)	(7,203)	(14,250)	(6,903)			(8,133)	(2,433)		(321,166)	\$2,770,435	€9	24 622	20,12	50,834	201,170	10,00	74.67	LL'8	17,36	12,865	1,96	
INTERRUPTIBLE 6		\$706	28,723	524,807	1,159,331	855,217	0	0	742,147	146,983	2,218	0	0	(6)	(4,643)	(48,588)	(96,124)	(66,801)	0	0	(24,860)	(16,412)	(523)	0	\$3,172,171	9	11 853	0,000	19,710	1 104	16,104	10,139	4,446	9,522	7,053	1,074	
LPS 5		\$3.607	146.811	2,682,379	5,925,538	4,371,164	694,248	1,835,762	3,793,241	751,253	1,239	0	0	(46)	(23,733)	(248,339)	(491,304)	(341,433)	(90,019)	(150,760)	(280,400)	(83,883)	(282)	0	\$18,495,031	9	86 758	444.760	144,200	0/4/047	4.000	10,131	32,546	969'69	51,622	7,863	
LGS 4		\$9.989	406,510	7,427,351	16,407,470	12,103,498	1,922,332	5,083,117	10,503,263	2,080,176	131,103	0	0	(128)	(65,716)	(687,637)	(1,360,392)	(945,409)	(249,257)	(417,446)	(776,412)	(232,267)	(30,937)	0	\$51,309,207	OS	221 /21	2,102	364,641	24,654	245 424	121,010	718'98	185,916	137,705	20,974	
SGS 3		\$2.829	115.132	2,103,575	4,646,925	3,427,954	544,443	1,439,641	2,974,735	589,148	287,483	0	0	(36)	(18,612)	(194,753)	(385,290)	(267,759)	(70,595)	(118,229)	(219,895)	(65,783)	(67,838)	0	\$14,723,073	0\$	85 3/7	10,00	141,922	704,142	24.0	012,011	32,016	68,562	50,783	7,735	
RESIDENTIAL 2		\$22.195	903.256	16,503,400	36,457,015	26,893,689	4,271,376	11,294,567	23,338,006	4,622,104	1,698,566	0	0	(285)	(146,019)	(1,527,914)	(3,022,759)	(2,100,676)	(553,843)	(927,556)	(1,725,169)	(516,092)	(400,815)	0	\$115,083,045	O <del>S</del>	625 838	020,030	1,040,690	70,704 58 285	00,200	002,100	234,771	502,756	372,382	56,718	
TOTAL 1		\$39 431	1,604,690	29,319,311	64,768,141	47,778,302	7,432,398	19,653,085	41,461,410	8,211,453	2,120,609	0	2,621,600	(205)	(259,412)	(2,714,433)	(5,370,117)	(3,731,981)	(963,713)	(1,613,992)	(3,064,870)	(916,869)	(500,406)	(321,166)	\$205,552,964	C e	1 062 840	0.002,049	1,767,385	980 80	90,900	1,444,195	398,707	853,822	632,410	96,323	
ALLOC		PI T360	PI T361	PLT362	PLT364	PLT365	PLT366	PLT367	PLT368	PLT369	PLT370	PLT371	PLT373	PLT360	PLT361	PLT362	PLT364	PLT365	PLT366	PLT367	PLT368	PLT369	PLT370	PLT373		SEN PIS		CENTRIC	GENLPIS	GENERIS		GENERIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	
	ELECTRIC PLANT IN SERVICE CONTINUED	DISTRIBUTION PLANT RESERVE	361-STRICTIBES & IMPROV	362-STATION FOLIPMENT	364-POLES, TOWERS & FIXTURES	365-OVHD CONDUCTORS & DEVICES	366-UDGR CONDUCTORS & DEVICES	367-UDGR CONDUIT	368-LINE TRANSFORMER	369-SERVICE DROP	370-METERS	371-INSTAL. ON CUST. PREMISE	373-STREET LIGHTS	360-LAND & LAND RIGHTS - ACQ ADJ	361-STRUCTURES & IMPROV - ACQ ADJ	362-STATION EQUIPMENT - ACQ ADJ	364-POLES, TOWERS & FIX - ACQ ADJ	365-OVHD COND & DEVICES - ACQ ADJ	366-UDGR COND & DEVICES - ACQ ADJ	367-UDGR CONDUIT - ACQ ADJ	368-LINE TRANSFORMER - ACQ ADJ	369-SERVICE DROP - ACQ ADJ	370-METERS - ACQ ADJ	373-STREET LIGHTS - ACQ ADJ	TOTAL DISTRIBUTION PLANT RESV	GENERAL PLANT RESERVE	COCCUTATION OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF	390-51 RUCI & IMPROVE	391-OFFICE FURN & EQUIP	392-I KANSP EQUIP	393-51 ORES EQUIPMENT	394-100LS, SHOP, & GAR EQ	395-LABORATORY EQUIP	396-POWER OPER EQUIP	397-COMMUNICATION EQUIP	398-MISCELLANEOUS EQUIP	

	. 6600050	da -	I	a de		اه
STREET LIGHTING 7	\$0 (2.140) (9.250) 3,822 (131) (7.77) (785) (683) (1,588)	\$176,970	\$3,512,073	\$0 0 0 (61,278)	(\$34,289) 100,802 0 7,740 \$74,253 (217,166) (217,166) (49,593)	\$3,258,289
INTERRUPTIBLE 6	\$0 (1,173) (5,071) 2,095 (72) (1,522) (438) (323) (860)	\$97,015 \$3,774,779	\$3,661,571	\$0 0 0 (33,593) (\$33,593)	(\$38,891) 114,330 0 8,778 \$84,218 0 (218,073) (56,249)	\$3,437,874
LPS 5	\$0 (8,589) (37,117) 15,335 (11,140) (3,203) (2,364) (6,291)	\$710,095 \$24,286,116	\$26,838,525	\$0 0 0 (245,879) (\$245,879)	(\$267,373) 786,016 0 60,352 \$578,994 0 (1,340,333) (386,709) (\$1,148,047)	\$25,444,599
LGS 4	\$0 (22,910) (99,011) 40,906 (1,400) (29,716) (8,544) (6,306) (16,306)	\$1,894,212 \$65,320,694	\$71,469,234	\$0 0 0 (655,893) (\$655,893)	(\$715,389) 2,103,076 0 161,478 \$1,549,165 0 (3,729,253) (1,034,684) (\$3,214,772)	\$67,598,570
SGS 3	\$0 (8,449) (36,513) 15,085 (516) (10,959) (2,326) (6,189)	\$698,548	\$19,726,485	\$0 0 0 (241,880) (\$241,880)	(\$196,767) 578,450 0 44,414 \$426,097 0 (1,091,399) (284,589)	\$18,534,713
RESIDENTIAL 2	\$0 (61,955) (267,747) 110,617 (3,786) (80,357) (23,106) (17,054) (45,382)	\$5,122,344	\$156,015,675	\$0 0 0 (1,773,670) (\$1,773,670)	(\$1,557,637) 4,579,089 0 351,590 \$3,373,042 0 (8,484,176) (2,252,847) (\$7,363,981)	\$146,878,023
TOTAL 1	\$0 (105,216) (454,710) 187,860 (6,430) (136,469) (39,240) (28,962) (7,771)	\$8,699,184 \$256,144,427	\$281,223,562	\$0 0 0 (3,012,192) (\$3,012,192)	(\$2,810,346) 8,261,763 0 634,351 \$6,085,768 0 (15,080,400) (4,064,671) (\$13,059,303)	\$265,152,067
ALLOC	GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS			PRODPIS TRANPIS DISTPIS GENLPIS	TOTPIS TOTPIS EFUEL TOTPIS DISTPIS DISTPIS DOEPOS	
	1 GENERAL PLANT RESERVE CONTINUED 2 389-LAND & LAND RIGHTS - ACQ ADJ 3 390-STRUCT & IMPROVE - ACQ ADJ 4 391-OFFICE FURN & EQUIP - ACQ ADJ 6 393-TRANSP EQUIP - ACQ ADJ 7 394-TOOLS, SHOP, & GAR EQ - ACQ ADJ 8 395-LABORATORY EQUIP - ACQ ADJ 9 396-POWER OPER EQUIP - ACQ ADJ 9 396-POWER OPER EQUIP - ACQ ADJ 9 396-COMMUNICATION EQUIP - ACQ ADJ	1 398-MISCELLANEOUS EQUIP - ACC ADJ 2 TOTAL GENERAL PLANT RESERVE 3 4 TOTAL RESERVE FOR DEPRECIATION	5 6 NET PLANT IN SERVICE 7 8 9 ADDITIONS & DEDUCTIONS TO RATE BASE 9	1 DEFERRED TAXES AND TAX CREDITS 2 PRODUCTION 3 TRANSMISSION 4 DISTRIBUTION 5 GENERAL 6 TOTAL DEF. TAXES AND TAX CREDITS	WORKING CAPITAL CASH WORKING CAPITAL MATERIALS & SUPPLIES FUEL RELATED PREPAYMENTS TOTAL CASH WORKING CAPITAL CIAC & AMORT CUSTOMER ADVANCES CUSTOMER DEPOSITS TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL	8 9 TOTAL RATE BASE 0

SCHEDULE G-4
DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 1 0F 11

STREET LIGHTING 7	\$562,438 (0) 562,438	0 191 1,511 (11)	\$564,129
INTERRUPTIBLE 6	\$2,481,085 (0) 2,481,085	0 950 6,667 (48) 7,569	\$2,488,654
LPS 5	\$16,938,518 (0) 16,938,518	0 8,753 45,517 (331) 53,938	\$16,992,456
LGS 4	\$48,286,092 (0) 48,286,092	0 225 129,763 (943) 129,035	\$48,415,127
SGS 3	\$10,569,832 (0) 10,569,832	0 155,680 28,403 (206) 183,877	\$10,753,709
RESIDENTIAL 2	\$80,442,482 (0) 80,442,482	0 1,054,918 216,163 (1,571) 1,269,510	\$81,711,991
TOTAL 1	\$159,280,447 (0) 159,280,446	0 1,220,716 428,014 (3,111) 1,645,619	\$160,926,066
ALLOC	TOTPIS	SALESREV SALESREV SALESREV SALESREV	
OPERATING REVENUES	1 SALES REVENUES 2 SALES OF ELECTRICITY 3 SALES FOR RESALE 4 TOTAL SALES REVENUE	6 OTHER OPERATING REVENUES 7 450-LATE FEES 8 451-MISCELLANEOUS SERVICE REV 9 454-RENT FROM ELECT PROPERTY 10 456-OTHER ELECTRIC REVENUES 11 TOTAL OTHER OPERATING REV	12 TOTAL OPERATING REVENUES 14 15 16 17 18 19 20 21 22 23 24 25 29 30 31 33 34 40 41 42 45

			1 1	1
STREET LIGHTING 7	\$17 14,589 63 198	14,867 0 0 0 217 112 112 328 815,195	182,990 0 0 182,990 5 5 382 382 \$183,377	\$198,572
INTERRUPTIBLE 6	\$120 146,141 442 1,388	148,092 0 0 1,521 783 0 2,304 \$150,396	0 1,833,047 0 0 1,833,047 38 2,681 \$1,835,766	\$1,986,162
LPS 5	\$1,230 1,034,146 4,551 14,285	1,054,212 0 0 15,645 8,060 0 23,705 \$1,077,917	0 12,971,251 0 0 12,971,251 396 27,585 \$12,999,232	\$14,077,148
LGS 4	\$2,915 2,236,377 10,787 33,860	2,283,940 0 0 37,082 19,104 0 56,186 \$2,340,126	28,050,794 0 0 0 28,050,794 938 65,384 \$28,117,116	\$30,457,242
SGS 3	\$584 433,355 2,163 6,790	0 0 0 0 7,436 3,831 0 11,267 \$454,159	5,435,559 0 0 0 5,435,559 13,111 \$5,448,858	\$5,903,017
RESIDENTIAL 2	\$5,138 3,757,105 19,015 59,686	3,840,944 0 0 65,366 33,675 0 0 0 83,939,984	0 0 0 0 47,125,215 1,654 115,255 \$47,242,123	\$51,182,107
TOTAL 1	\$10,003 7,621,714 37,023 116,207	0 7.784,947 0 0 127,265 65,564 0 192,829 \$7,977,777	95,598,854 0 0 0 95,598,854 3,220 224,398 \$95,826,472	\$103,804,248
ALLOC <b>PENSE</b>	DPROD EFUEL PRODPIS PRODPIS PRODPIS	PRODPIS LAB55254 PRODPIS PRODPIS PRODPIS PRODPIS	DPROD EFUEL EFUEL EPROD DPROD	
OPERATION & MAINTENANCE EXPENSE	POWER PRODUCTION EXPENSE OTHER POWER GENERATION OPERATION 546-SUPERVISION & ENGINEERING 547-FUEL 548-GENERATION EXPENSES 549-MISC OTH POWER GEN EXP 550-RENTS	550.1-OPER SUPPLIES & EXP TOTAL OPERATION EXPENSE MAINTENANCE 551-SUPERVISION & ENGINEER 552-STRUCTURES 553-GENERATING & ELECT PLT 554-MISC OTH POWER GEN PLT BLANK TOTAL MAINTENANCE EXPENSE	OTHER POWER SUPPLY EXPENSES 555-PURCHASED POWER DEMAND CHARGES ENERGY CHARGES ENERGY CHARGES OTHER CHARGES TOTAL PURCHASED POWER 556-SYS CONTRL & LOAD DISP 557-OTHER EXPENSES TOTAL OTHER POWER SUPPLY EXP	TOTAL POWER PRODUCTION EXP
	- C & 4 & 9 \rangle &	0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5 6 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3

<b>∟</b> ७	\$0 10 10 15,472 170 170 15,828 0 0 0 0 0 0 0 0 15,828 15,931
Street Lighting 7	\$12   \$15   15
INTERRUPTIBLE 6	\$0 73 395 319 164,986 1,196 334 0 0 0 0 0 0 0 0 0 0 0 0 0
LPS 5	\$0 749 4,066 3,279 1,096,736 0 1,122,487 4,590 0 2,827 4,590 3 3,435 0 1,122,907
LGS 4	\$0 1,776 9,637 7,772 4,551 2,371,728 29,162 8,141 0 0 6,701 10,880 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
SGS 3	\$0 1,932 1,558 1,558 1,632 1,632 1,632 1,632 1,632 1,632 1,632 1,632 1,632 1,344 2,182 2,182 2,182 2,182 2,182 2,182 8475,349
RESIDENTIAL 2	\$0 3,130 16,987 13,699 8,022 3,984,493 51,405 14,350 0 4,092,088 0 0 11,811 19,179 12 12 84,123,089
TOTAL 1	\$0.095 33,073 26,672 15,619 8,082,997 100,085 27,940 0 0 22,997 37,340 23 23 8,352,841
ALLOC	TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS EFUEL TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS
OPERATION & MAINTENANCE EXPENSE	1 TRANSMISSION EXPENSES 2 OPERATION 3 560-SUPERVISION & ENGINEER 4 561-LOAD DISPATCHING 5 562-STATION EXPENSES 6 563-OVERHEAD LINE EXPRISES 7 564-UNDERGROUND LINE EXPRISES 9 566-MISCELLANEOUS TRNSM EXPRISES 11 565-TRANSM ELECT BY OTHERS 12 TOTAL OPERATION EXPENSE 13 MAINTENANCE 14 568-SUPERVISION & ENGINEER 15 569-STRUCTURES 16 570-STATION EQUIPMENT 17 571-OVERHEAD LINES 18 572-MAINT OF UNDRGRND LINES 19 573-MAINT MISC TRANSM PLT 20 TOTAL MAINTENANCE EXPENSE 21 TOTAL TRANSMISSION EXPENSES 22 TOTAL TRANSMISSION EXPENSES 23 33 34 44 44 44 44 44 44 44 44 44 44 44

STREET LIGHTING 7	\$2,419 8,389 1,326 1,326 0 1,894 1,197 2,027 2,027 2,027 2,027 0 0 1,948 31,748 315,846 0 0 0 1,948 2,027 0 0 0 1,948 2,027 0 0 0 1,948 2,027 0 0 1,948 2,027 0 0 1,948 2,027 0 0 1,948 2,027 0 0 1,948 2,027 0 0 0 1,948 0 0 0 0 0 0 0 0 0 0 0 0 0	
S INTERRUPTIBLE LI 6	\$3,177 8,425 1,339 8,947 0 815 1,202 40,296 13,144 13,674 1,877 1,877 1,877 225 225 225 869,216	
LPS IN	\$25,311 51,779 6,842 45,730 45,730 0 0 0 67,179 69,890 10,157 9,595 0 0 11,383 1,383 1,383 1,385 8,595 9,595 9,595 9,595 9,595	
LGS 4	\$78,992 144,068 18,946 126,625 126,815 8,860 271,466 20,547 844,473 844,473 3,3522 28,124 26,569 0 0 186,014 193,522 28,124 26,569 3,847 3,847 3,847 3,847 3,847 5,569 5,569 5,569 5,569 5,569 5,569 8,13 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,413 8,	
sgs 3	\$39,837 42,163 5,366 35,863 35,917 0 105,590 2,593 79,447 6,013 352,789 7,965 7,525 0 52,683 54,809 7,965 7,525 0 124,191 \$476,980	
RESIDENTIAL 2	\$273,693 327,759 42,098 281,357 281,781 0 623,872 20,156 617,595 46,745 2,515,056 59,036 59,036 59,036 974,088 \$3,489,144	
TOTAL F	\$423,430 \$82,583 74,790 499,849 490,312 1,894 778,885 35,827 1,097,758 83,088 4,068,416 0 0 734,286 763,922 108,736 104,881 315,846 104,881 15,555 0 2,043,840 15,555 86,112,256	
ALLOC	LAB58189 DISTPIS PLTDSUB PLTDSUB PLTDOHL PLT373 PLT373 PLT373 PLT370 DISTPIS DISTPIS DISTPIS DISTPIS DISTPIS DISTPIS DISTPIS SALESREV SALESREV	
ALLC OPERATION & MAINTENANCE EXPENSE CONTINUED	1 DISTRIBUTION EXPENSES 2 OPERATION 3 580-SUPERVISION & ENGINEER 4 581-LOAD DISPATCHING 5 582-STATION EXPENSES 6 583-OVERHEAD LINE EXPENSES 7 584-UNDERGROUND LINE EXP 8 585-STREET LIGHT & SIGNAL 9 586-METER EXPENSES 10 586-METER EXPENSES 11 588-MISC DISTRIBUTION EXP 12 589-RENTS 13 TOTAL OPERATION EXPENSE 14 MAINTENANCE 15 590-SUPERVISION & ENGINEER 16 591-STRUCTURES 17 592-STATION EQUIPMENT 18 593-OVERHEAD LINES 19 594-UNDERGROUND LINES 20 595-LINE TRANSFORMERS 21 596-STREET LIGHT & SIGNAL 22 597-METERS 23 598-MISC DISTRIBUTION PLANT 24 BLANK 25 TOTAL DISTRIBUTION EXPENSE 26 TOTAL DISTRIBUTION EXPENSE 27 TOTAL DISTRIBUTION EXPENSE 28 33 34 44 37 38 39 40 40	43 44 45

Street Lighting 7	\$4,207 0 53,063 11,003 707 \$68,980	\$209	g	\$635,764
SINTERRUPTIBLE L 6	\$259 922 3,039 11,049 41 \$15,310	\$210 99 52 33 33 60	g	\$2,229,291
LPS IN	\$9,470 34,354 113,233 67,909 23 \$224,989	\$1,289 55 29 18 18 \$1,391	300000000	\$15,875,694
LGS 4	\$15,296 54,515 179,683 188,946 2,395 \$440,835	\$3,585 5,853 3,055 1,937 \$14,431	300000000	\$34,645,448
SGS 3	\$33,541 119,540 394,009 55,297 5,297 5,292 \$607,640	\$1,049 12,834 6,700 4,248 \$24,832	300000000	\$7,487,818
RESIDENTIAL 2	\$198,177 706,293 2,327,967 429,859 31,033 \$3,693,328	\$8,157 75,830 39,587 25,100 \$148,674	300000000	\$62,636,343
TOTAL 1	\$260,950 915,625 3,070,993 764,063 39,451 \$5,051,083	\$14,499 94,671 49,423 31,336 \$189,930	go 00000g	\$123,510,358
ALLOC	LAB90205 CMETRDG CBILLCOL DISTPIS CUST	DISTPIS CINFO CINFO CINFO	CUST CUST CDSM CENVIRON CUST CUST	
ALLC OPERATION & MAINTENANCE EXPENSE CONTINUED	1 CUSTOMER ACCOUNTS EXPENSES 2 901-SUPERVISION 3 902-METER READING EXPENSE 4 903-CUST RECORDS & COLL EXP 5 904-UNCOLLECTIBLE ACCOUNTS 6 905-MISC CUST ACCTS EXP	9 CUSTOMER SERVICE & INFO EXP 10 431-CUSTOMER DEPOSIT INTEREST 11 908-CUSTOMER ASSISTANCE EXP 12 909-INFO & INSTRUCT EXP 13 910-MISC CUST SERV & INFO EXP 14 TOTAL CUST SERVICE & INFO EXP 15 16 SALES EXPENSES	-	27 28 TOTAL OPER & MAINT EXCL A&G 29 30 31 32 33 34 35 36 40 41 41 42

	_		
STREET LIGHTING 7	\$65,769 21,598 (22,327) 26,112 0 0 0 1,178	11,361 44,240 0 2,406 (1,059) 4,271 659 0 154,208	154,616 790,379
INTERRUPTIBLE 6	\$31,806 10,445 (10,797) 12,627 0 0 1,183	5,494 21,394 0 2,729 (1,201) 4,844 747 0 79,272	79,496 0 2,308,787
LPS 5	\$231,037 75,871 (78,431) 91,726 0 0 7,269	39,909 155,408 0 18,764 (8,255) 33,306 5,138 0 0 571,740	573,375 573,375 0 16,449,069
LGS 4	\$620,393 203,734 (210,608) 246,307 0 0 20,223	107,167 417,310 0 50,204 (22,088) 89,113 13,746 0 1,535,503	1,539,863 0 36,185,311
SGS 3	\$244,447 80,275 (82,984) 97,050 0 0 5,919	42,226 164,428 0 13,809 (6,075) 24,510 3,781 0 587,386	588,994 0 8,076,812
RESIDENTIAL 2	\$1,765,536 579,794 (599,355) 700,950 0 46,009	304,980 1,187,596 0 109,311 (48,092) 194,028 29,930 0 4,270,687	4,282,479 0 66,918,822
TOTAL 1	\$2,958,987 971,717 (1,004,502) 1,174,772 0 0 81,780	511,137 1,990,376 0 197,223 (86,769) 350,073 54,001 0 7,198,796	7,218,822 0 130,729,179
ALLOC	LABXAG LABXAG LABXAG LABXAG PRODPIS TRANPIS DISTPIS	LABXAG LABXAG TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS	LABXAG
ALLC OPERATION & MAINTENANCE EXPENSE CONTINUED	1 ADMINISTRATIVE & GENERAL EXP 2 OPERATION 3 920-ADMIN & GEN SALARIES 4 921-OFFICE SUPPLIES & EXP 5 922-ADMIN EXP TRANSF-CREDIT 6 923-OUTSIDE SERVICES EMPLOY 7 924-PROPERTY INSURANCE 8 PRODUCTION RELATED 9 TRANSMISSION RELATED 11 OTHER	· -	23 935-MAINI OF GENERAL PLANI 24 TOTAL ADMIN & GENERAL EXPENSE 25 PAYROLL EXPENSE ADJUSTMENT 26 TOTAL OPERATION & MAINT EXP 29 30 31 32 33 34 40 40 41

	2 2 2 2 2 2 2 2 2 2 2 2 2 3 2 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	\$6 \$5 \$5 \$3 \$6 \$6 \$6 \$7 \$7 \$7 \$7 \$7 \$7 \$7 \$7 \$7 \$7 \$7 \$7 \$7	5 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
STREET LIGHTING 7	\$0 13,749 (2) (1,415) \$12,332	\$0 33 33 525 165 92 49 0 0 (11) (127) (27) (27) (27) (27)	\$7 23 923 39 1,633 629 2 2 (3) (2) (2) (20) (16) (14) (143) 0 (144) 0 (143)
INTERRUPTIBLE 6	\$0 16,196 (2) (1,667) \$14,527	\$0 333 235 3,689 1,157 644 345 0 (77) (75) (791) (191) (168) (168)	\$46 163 6,480 271 11,464 4,418 42 (23) (1,822) (1,616) (1,616) (1,616) (1,616) (1,616) (1,616) (1,616) (1,616)
LPS 5	\$2 111,095 (15) (11,432) \$99,650	\$0 4,046 2,415 37,959 11,905 6,627 3,553 0 (278) (774) (9,163) (1,961) (1,961) (1,961) (1,961)	\$470 1,675 66,677 2,788 117,953 45,460 138 427 (233) (119) (14,161) (16,623) (16,623) (16,623) (16,623) (16,623)
LGS 4	\$5 297,281 (39) (30,592) \$266,654	\$0 9,590 5,723 89,972 28,218 15,707 8,422 0 (658) (1,834) (21,719) (4,106) (4,106) (1,398)	\$1,114 3,970 158,042 6,608 279,577 1013 (553) (281) (44,446) (2,751) (39,401) (39,401) (2,751) (39,401) (36,401) (37,701) (37,701) (37,701) (38,401) (38,401) (38,401) (38,401) (38,401) (38,401) (38,401) (38,401) (38,401)
SGS 3	\$1 80,736 (11) (8,308) \$72,419	\$0 1,923 1,148 18,041 5,658 3,150 1,689 0 (132) (368) (4,355) (4,355) (823) (280) (280)	\$223 796 31,691 1,325 56,062 21,607 66 203 (111) (56) (8,912) (552) (7,901) (4,901) (4,901) (66)
RESIDENTIAL 2	\$11 641,485 (85) (66,013) \$575,399	\$0 16,905 10,089 158,596 49,740 27,687 14,846 0 (1,160) (3,234) (3,234) (3,234) (3,234) (3,234) (3,234) (3,234) (3,234)	\$1,964 6,998 278,585 11,647 492,819 189,938 576 1,785 (975) (496) (78,346) (486) (486) (486) (4850) (48,50) (49,43) (43,254) (43,254) (43,254) (43,254)
TOTAL 1	\$20 1,160,542 (153) (119,427) \$1,040,982	\$0 32.914 19.643 308,783 96,843 53,906 28,904 0 (2,258) (17,538) (15,953) (15,953) (15,953) (15,953)	\$3,823 13,625 542,388 22,677 959,507 369,804 1,121 3,475 (1,898) (965) (152,537) (9443) (135,224) (84,215) (1,121) (1,121)
ALLOC	PISXGENL PISXGENL PISXGENL PISXGENL	PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS	TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS
DEPRECIATION & AMORTIZATION EXPENSE	1 DEPRECIATION EXPENSE 2 3 INTANGIBLE DEPREC EXP 4 302-FRANCH & CONSENTS 5 303-MISC. INTANG PLT 6 302-FRANCH & CONSENTS - ACQ ADJ 7 303-MISC. INTANG PLT - ACQ ADJ 8 TOTAL INTANGIBLE DEPREC EXPENSE	9 10 PRODUCTION DEPREC EXP 11 340-LAND & LAND RIGHTS 13 434-STRUCT & IMPROVE 13 342-FUEL HLD, PROD, & ACC 14 343-PRIME MOVERS 15 344-GENERATORS 16 345-ACCESSORY ELECT EQ 17 346-MISC POWER PLT EQUIP 18 340-LAND & LAND RIGHTS - ACQ ADJ 29 341-STRUCT & IMPROVE - ACQ ADJ 20 342-FUEL HLD, PROD, & ACC - ACQ ADJ 21 343-PRIME MOVERS - ACQ ADJ 22 345-GENERATORS - ACQ ADJ 23 345-GENERATORS - ACQ ADJ 24 346-MISC POWER PLT EQUIP - ACQ ADJ 25 345-ACCESSORY ELECT EQ - ACQ ADJ 26 346-MISC POWER PLT EQUIP - ACQ ADJ 27 346-MISC POWER PLT EQUIP - ACQ ADJ 28 346-MISC POWER PLT EQUIP - ACQ ADJ 29 346-MISC POWER PLT EQUIP - ACQ ADJ 29 346-MISC POWER PLT EQUIP - ACQ ADJ 29 346-MISC POWER PLT EQUIP - ACQ ADJ 20 346-MISC POWER PLT EQUIP - ACQ ADJ 21 ACC ACQ ADJ 22 ACC ACQ ADJ 23 ACC ACC ACQ ADJ 24 ACC ACC ACQ ADJ 25 ACC ACC ACQ ADJ 26 ACC ACC ACC ACC ACC ACC ACC ACC ACC AC	27       TRANSMISSION DEPREC EXP         28       350-LAND         29       352-STRUCTURES & IMPROV.         31       353-STATION EQUIPMENT         32       TRANPIS         33       TRANPIS         33       356-POLES & FIXTURES         34       358-NOADS & TRAILS         358-LAND       CONDU & DEVICES         34       358-ROADS & TRAILS         350-LAND       ACQ ADJ         350-LAND       ACQ ADJ         350-LAND       ACQ ADJ         350-STRUCTURES & IMPROV ACQ ADJ       TRANPIS         350-STRUCTURES & IMPROV ACQ ADJ       TRANPIS         356-POLES & FIXTURES - ACQ ADJ       TRANPIS         356-OVHD COND & DEVICES - ACQ ADJ       TRANPIS         356-OVHD COND & DEVICES - ACQ ADJ       TRANPIS         356-OVHD COND & DEVICES - ACQ ADJ       TRANPIS         41       359-ROADS & TRAILS - ACQ ADJ       TRANPIS         42       TOTAL TRANSMISSION DEPREC EXPENSE

	ALLOC	TOTAL 1	RESIDENTIAL 2	ses 3	LGS 4	LPS	INTERRUPTIBLE 6	STREET LIGHTING 7
DEPRECIATION & AMORTIZATION EXPENSE	(81							
DISTRIBUTION DEPREC EXPENSE	PI T360	\$1.480	\$833	\$106	\$375		135 \$26	\$4
361-STRUCTURES & IMPROV	PLT361	175,281	98.663	12,576	44,403	16		465
362-STATION EQUIPMENT	PLT362	1,691,289	952,001	121,345	428,448	154	154,733 30,274	4,488
364-POLES, TOWERS & FIXTURES	PLT364	3,293,750	1,854,002	236,317	834,393	301		8,740
365-OVERHEAD CONDUCT & DEV	PLT365	2,342,026	1,318,291	168,033	593,297	214		6,215
366-UNDERGROUND CONDUIT	PLT366	612,122	351,785	44,840	158,321	25		0
367-UNDERGROUND COND & DEV	PLT367	1,646,348	946,151	120,599	425,815	153	153,783 0	0
368-LINE TRANSFORMERS	PLT368	2,798,122	1,575,021	200,757	708,838	255	255,996 50,086	7,425
369-SERVICES	PLT369	537,690	302,658	38,578	136,211	49	49,192 9,624	1,427
370-METERS	PLT370	255,143	204,365	34,589	15,774		149 267	0
371-INSTALLATIONS CUST PREM	PLT371	0	0	0	0		0	0
373-STRT LGHT & SIGNAL SYS	PLT373	162,199	0	0	0		0	162,199
360-LAND RIGHTS - ACQ ADJ	PLT360	(477)	(569)	(34)	(121)		(44) (9)	Ξ
361-STRUCTURES & IMPROV - ACQ ADJ	PLT361	(40,378)	(22,728)	(2,897)	(10,229)	၅	(3,694) (723)	(107)
362-STATION EQUIPMENT - ACQ ADJ	PLT362	(358, 189)	(201,619)	(25,699)	(90,739)	(32	(32,770) (6,411)	(026)
364-POLES, TOWERS & FIX - ACQ ADJ	PLT364	(199,568)	(450,065)	(57,367)	(202,552)	(73		(2,122)
365-OVERHEAD COND & DEV - ACQ ADJ	PLT365	(482,646)	(271,674)	(34,628)	(122,267)	44)		(1,281)
366-UNDERGRND CONDUIT - ACQ ADJ	PLT366	(152,216)	(87,478)	(11,150)	(39,370)	(14	(14,218) 0	0
367-UNDERGR COND & DEV - ACQ ADJ	PLT367	(225,545)	(129,620)	(16,522)	(58,335)	(21		0
368-LINE TRANSFORMERS - ACQ ADJ	PLT368	(431,512)	(242,892)	(30,960)	(109,313)	89	(39,478) (7,724)	(1,145)
369-SERVICES - ACQ ADJ	PLT369	(134,150)	(75,511)	(6,625)	(33,984)	(12	(12,273) (2,401)	(326)
370-METERS - ACQ ADJ	PLT370	(81,914)	(65,612)	(11,105)	(5,064)		(48) (86)	0
373-ST LIGHT & SIGNAL SYS - ACQ ADJ	PLT373	(43,073)	0	0	0		0 0	(43,073)
TOTAL DISTRIBUTION DEPREC EXPENSE		\$10,765,782	\$6,056,302	\$777,753	\$2,673,901	\$961,910	,910 \$153,988	\$141,927

STREET LIGHTING 7		0\$	\$1,559	\$8,669	(\$1,390)	\$34	\$1,714	\$683	\$1,979	\$354	\$166	\$0	(\$300)	(\$2,656)	80	(\$20)	(\$483)	(\$153)	(\$161)	(\$325)	(\$21)	\$9,650	\$167,235
( INTERRUPTIBLE L 6		0\$	\$855	\$4,753	(\$762)	\$18	\$940	\$374	\$1,085	\$194	\$91	\$0	(\$164)	(\$1,456)	\$0	(\$11)	(\$265)	(\$84)	(\$88)	(\$178)	(\$11)	\$5,290	\$197,152
LPS 5		<b>0\$</b>	\$6,256	\$34,786	(\$5,579)	\$135	\$6,879	\$2,739	\$7,941	\$1,420	\$668	\$0	(\$1,202)	(\$10,658)	<b>%</b>	(\$80)	(\$1,938)	(\$615)	(\$644)	(\$1,303)	(\$84)	\$38,722	\$1,340,498
LGS 4		0\$	\$16,688	\$92,794	(\$14,882)	\$361	\$18,350	\$7,307	\$21,183	\$3,787	\$1,782	\$0	(\$3,206)	(\$28,430)	<b>\$</b>	(\$213)	(\$5,169)	(\$1,639)	(\$1,719)	(\$3,477)	(\$224)	\$103,292	\$3,613,222
sgs 3		0\$	\$6,154	\$34,221	(\$5,488)	\$133	\$6,767	\$2,695	\$7,812	\$1,397	\$657	O\$	(\$1,182)	(\$10,484)	\$0	(\$28)	(\$1,906)	(\$605)	(\$634)	(\$1,282)	(\$82)	\$38,092	\$1,002,437
RESIDENTIAL 2		\$0	\$45,127	\$250,935	(\$40,244)	\$976	\$49,621	\$19,760	\$57,284	\$10,242	\$4,819	\$0	(\$8,671)	(\$76,881)	\$0	(\$246)	(\$13,979)	(\$4,433)	(\$4,649)	(\$9,402)	(\$605)	\$279,324	\$7,914,678
TOTAL F		0\$	76,639	426,158	(68,346)	1,657	84,270	33,558	97,285	17,394	8,184	0	(14,725)	(130,566)	0	(616)	(23,740)	(7,528)	(7,895)	(15,968)	(1,027)	\$474,371	\$14,235,222
ALLOC	ONTINUED	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	ı	1
	OPERATION & MAINTENANCE EXPENSE CONTINUED	1 GENERAL DEPREC EXPENSE 2 3894 AND & LAND RIGHTS	3 390-STRUCT & IMPROVE	4 391-OFFICE FURN & EQUIP	5 392-TRANSP EQUIP	6 393-STORES EQUIPMENT	7 394-TOOLS, SHOP, & GAR EQ	8 395-LABORATORY EQUIP	9 396-POWER OPER EQUIP	10 397-COMMUNICATION EQUIP	11 398-MISCELLANEOUS EQUIP	12 389-LAND & LAND RIGHTS - ACQ ADJ	13 390-STRUCT & IMPROVE - ACQ ADJ	14 391-OFFICE FURN & EQUIP - ACQ ADJ	15 392-TRANSP EQUIP - ACQ ADJ	16 393-STORES EQUIPMENT - ACQ ADJ	17 394-TOOLS, SHOP, & GAR EQ - ACQ ADJ	18 395-LABORATORY EQUIP - ACQ ADJ	19 396-POWER OPER EQUIP - ACQ ADJ	20 397-COMMUNICATION EQUIP - ACQ ADJ	21 398-MISCELLANEOUS EQUIP - ACQ ADJ	22 TOTAL GENERAL DEPREC EXPENSE	23 24 TOTAL DEPREC & AMORT EXPENSE 25 26

	ALLOC	TOTAL 1	RESIDENTIAL 2	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7
27 TAXES OTHER THAN INCOME TAXES								
29 TAXES OTHER THAN INCOME TAXES 30 PRODUCTION PROPERTY TAX	PRODPIS	\$198,106	\$101,751	\$11,575	\$57,723	\$24,353	\$2,367	\$337
31 TRANSMISSTION PROPERTY TAX	TRANPIS	437,531	\$224,723	\$25,564	\$127,486	\$53,786	\$5,227	\$745
32 DISTRIBUTION PROPERTY TAX	DISTPIS	2,500,847	\$1,406,967	\$180,991	\$618,438	\$222,273	\$36,164	\$36,014
33 GENERAL PROPERTY TAX	TOTPIS	171,505	\$95,057	\$12,008	\$43,658	\$16,317	\$2,373	\$2,093
34 PAYROLL TAX	LABXAG	445,648	\$265,904	\$36,816	\$93,436	\$34,796	\$4,790	\$9,905
35 MEDICAL AND DENTAL	LABXAG	5,173	\$3,087	\$427	\$1,085	\$404	\$56	\$115
36 REGULATORY & OTHER	LABXAG	78,240	\$46,683	\$6,464	\$16,404	\$6,109	\$841	\$1,739
37 TOTAL TAXES OTHER THAN INCOME	1	\$3,837,049	\$2,144,172	\$273,845	\$958,230	\$358,038	\$51,819	\$50,947
38								
39 AO TOTAL EXPENSES BEEOBE INCOME TAX		\$148.801.451	\$76.977.672	\$9,353,093	\$40.756.762	\$18.147.604	\$2.557.758	\$1.008.562
40 101AL LA LINGLE DEI ONE "NOOME 1704 41	•							
42 OPERATING INCOME BEFORE INCOME TAX		\$12,124,615	\$4,734,320	\$1,400,615	\$7,658,365	(\$1,155,148)	(\$69,104)	(\$444,433)
43								
44								
45								

6,812 36,185,311 6,812 36,185,311 0 0 3,845 958,230 3,052 11,271,586 0 0 8,521 539,980 0 539,980 11,614 41,296,742		ALLOC	TOTAL 1	RESIDENTIAL 2	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7
ATTOW & MANT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE CANCOTT EVERNEE  THOUSE C	DEVELOPMENT OF INCOME TAXES			ı	)		•	,	
ATTON & MANTERPENSE  SOCIETY NOTES AND EXPENSE	OTAL OPERATING REVENUES		160,926,066	81,711,991	10,753,709	48,415,127	16,992,456	2,488,654	564,129
FERST FORTING INCOME BEFORE TAXES  FORTING INCOME FERST TOTIPS  TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TA	ESS: OPERATION & MAINT EXPENSE DEPREC & AMORT EXPENSE TAXES OTHER THAN INCOME		130,729,179 0 3,837,049	66,918,822 0 2,144,172	8,076,812 0 273,845	36,185,311 0 958,230	16,449,069 0 358,038	2,308,787 0 51,819	790,379 0 50,947
FREST TOTPIS TAXABLE INCOME STATE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TAXABLE INCOME TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPI	PERATING INCOME BEFORE TAXES		26,359,837	12,648,998	2,403,052	11,271,586	185,350	128,048	(277,197)
ALE INCOME TAX  VABLE INCOME TAX  TOTPIS  TOTPIS  TOTPIS  TOTOME  ATING EXPENSES  TOTOME  TOTOME  ALIAGA  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTOME  TOTO	.ess: Interest	TOTPIS	0	0	0	0	0	0	0
Colore	STATE TAXABLE INCOME OTAL STATE INCOME TAX		26,359,837 0	12,648,998 0	2,403,052 0	11,271,586 0	185,350 0	128,048 0	(277,197) 0
TOTPIS 2,121,267 1,175,714 148,521 539,980 201,815 29,355 TOTPIS 2,121,267 1,175,714 148,521 539,980 201,815 29,355 NE TAXES 2,121,267 1,175,714 148,521 539,980 201,815 29,355 ATING EXPENSES 150,022,718 78,153,386 1,252,094 7,118,385 (1,356,394) (98,459) (1,356,394) (98,459) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356,394) (1,356	EDERAL TAXABLE INCOME		26,359,837	12,648,998	2,403,052	11,271,586	185,350	128,048	(277,197)
2,121,267 1,175,714 148,521 539,980 201,815 29,355 2,121,267 1,175,714 148,521 539,980 201,815 29,355 150,922,718 78,153,386 9,501,614 41,296,742 18,349,420 2,587,113 1 10,003,348 3,558,606 1,252,094 7,118,385 (1,356,964) (98,459)	STATE AND FEDERAL INCOME TAX NC TAX DEF INC TAX	TOTPIS TOTPIS TOTPIS	0 2,121,267 0	0 1,175,714 0	0 148,521 0	0 539,980 0	201,815 0	0 29,355 0	0 25,882 0
PENSES 2,121,267 1,175,714 148,521 539,980 201,815 29,355 29,355 15,922,718 78,153,386 9,501,614 41,296,742 18,349,420 2,587,113 1 10,003,348 3,558,606 1,252,094 7,118,385 (1,356,964) (98,459)			2,121,267	1,175,714	148,521	539,980	201,815	29,355	25,882
EXPENSES 150,922,718 78,153,386 9,501,614 41,296,742 18,349,420 2,587,113 1 1 10,003,348 3,558,606 1,252,094 7,118,385 (1,356,964) (98,459)	OTAL INCOME TAXES		2,121,267	1,175,714	148,521	539,980	201,815	29,355	25,882
10,003,348 3,558,606 1,252,094 7,118,385 (1,356,964) (98,459)	OTAL OPERATING EXPENSES	I	150,922,718	78,153,386	9,501,614	41,296,742	18,349,420	2,587,113	1,034,443
	OTAL NET INCOME	ī	10,003,348	3,558,606	1,252,094	7,118,385	(1,356,964)	(98,459)	(470,314)

	TOTAL COMPANY (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	CAP-PROD (5)	CAP-TRA-PEAK (6)	CAP-TRA-WAPA (7)
DEVELOPMENT OF RATE BASE  ELECTRIC PLANT IN SERVICE 1 INTANGIBLE PLANT 2 302-FRANCHISES & CONSENTS PISXGENL	9	<b>%</b>	0\$	<b>9</b>	<b>0</b> \$	9	0\$
3 303-MISCELLANEOUS INTANG PLT PISXGENL	8,741,931	8,279,376	00	462,555	00	476,596 (317)	00
5 303-MISC INTANGIBLE PLT - ACO ADJ PISXGENL	(2,187,601)	(2,071,851)	0	(115,751)	0	(119,264)	0
6 TOTAL INTANGIBLE PLANT	\$6,548,513	\$6,202,017	0\$	\$346,496	0\$	\$357,014	0\$
8 9 TOTAL OTHER PRODUCTION PLANT							
0 340-LAND & LAND RIGHTS DTRAN	\$205,436	\$205,436	\$0	O\$	\$0	\$205,436	\$0
1 341-STRUCTURES & IMPROVE DTRAN	2,795,305	2,795,305	0	0	0	2,795,305	0
2 342-FUEL HOLDERS, PROD, & ACC DTRAN	1,029,487	1,029,487	0	0	0	1,029,487	0
3 343-PRIME MOVERS DTRAN	17,612,927	17,612,927	0	0	0	17,612,927	0
4 344-GENERATORS DTRAN	7,678,010	7,678,010	0	0	0	7,678,010	0
5 345-ACCESSORY ELECT EQUIP DTRAN	4,011,125	4,011,125	0	0	0	4,011,125	0
6 346-MISC POWER PLANT EQUIP DTRAN	1,523,584	1,523,584	0	0	0	1,523,584	0
7 340-LAND & LAND RIGHTS - ACQ ADJ DTRAN	(379,032)	(379,032)	0	0	0	(379,032)	0
8 341-STRUCT & IMPROVE - ACQ ADJ DTRAN	(180,283)	(180,283)	0	0	0	(180,283)	0
9 342-FUEL HLD, PROD, & ACC - ACQ AEDTRAN	(300,582)	(300,582)	0	0	0	(300,582)	0
0 343-PRIME MOVERS - ACQ ADJ DTRAN	(3,870,528)	(3,870,528)	0	0	0	(3,870,528)	0
1 344-GENERATORS - ACQ. ADJ DTRAN	(1,222,549)	(1,222,549)	0	0	0	(1,222,549)	0
2 345-ACCESS ELECT EQUIP - ACQ ADJ DTRAN	(949,529)	(949,529)	0	0	0	(949,529)	0
3 346-MISC POWER PLT EQUIP - ACQ ALDTRAN	(235,301)	(235,301)	0	0	0	(235,301)	0
4 TOTAL OTHER PRODUCTION PLANT	27,718,071	27,718,071	0	0	0	27,718,071	0
5 TOTAL PRODUCTION PLANT	\$27,718,071	\$27,718,071	\$0	\$0	\$0	\$27,718,071	\$0

CUST-ОТНЕК (16)	\$0 85,622 (57) (21,426) \$64,139	Q 000000000000
CUST-INFO (15)	Q 0 0 0 Q	<u>o</u>
UST-BILL & COL (14)	0,000	Q, 0 0 0 0 0 0 0 0 0 0 Q
CUST-METER RDG CUST-BILL & COL (13) (14)	Q O O O Q	<u> </u>
CUST-METER CU	\$0 138,082 (92) (34,554) \$103,436	<u>g</u>
CUST-TRN-SVC (11)	\$0 238,850 (159) (59,770) \$178,921	ç, o o o o o o o o o o o o o
CUST-DIST-SEC (10)	\$0 1,126,157 (749) (281,812) \$843,595	<u> </u>
CUST-DIST-PRI (9)	\$0 5,395,229 (3,590) (1,350,115) \$4,041,524	ç, o o o o o o o o o o o o
CAP-SUBTRA (8)	\$0 1,281,395 (320,659) \$959,883	<u> </u>
	PISXGENL PISXGENL J PISXGENL	DTRAN DTRAN DTRAN DTRAN DTRAN DTRAN DTRAN T DTRAN T DTRAN T DTRAN
	DEVELOPMENT OF RATE BASE  ELECTRIC PLANT IN SERVICE INTANGIBLE PLANT 302-FRANCHISES & CONSENTS PISXGENI 302-FRANCH & CONSENTS - ACQ ADJ PISXGENI 303-MISC INTANGIBLE PLT - ACQ ADJ PISXGENI TOTAL INTANGIBLE PLANT	10TAL OTHER PRODUCTION PLANT 340-LAND & LAND RIGHTS 340-LAND & LAND RIGHTS 341-STRUCTURES & IMPROVE 342-FUEL HOLDERS, PROD, & ACC 343-PRIME MOVERS 344-GENERATORS 346-MISC POWER PLANT EQUIP 346-MISC POWER PLANT EQUIP 346-MISC POWER PLANT EQUIP 347-FUEL HLD, PROD, & ACC 347-FUEL HLD, PROD, & ACC 347-FUEL HLD, PROD, & ACC 347-FUEL HLD, PROD, & ACC 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL HLD, PROD 347-FUEL
		8 0 0 1 1 1 2 1 2 1 2 1 3 2 1 3 3 3 3 3 3 3 3

			_																1-																											ı		
CAP-TRA-WAPA (7)			\$	. 0				<b>&gt;</b> •	0	0	0	0	0	0	0	0			Ş	Á		\$0	. 0			o C			•	<b>&gt;</b> (	0 (	<b>5</b> (	<b>o</b> (	<b>O</b>	0	0	0	0	0	0	0	0	0	0		S		\$0
CAP-TRA-PEAK (6)			0\$	C	· C	•		0	0	0	0	0	0	0	0	C			5	O <del>p</del>		\$0	. 0	0 0	•	· c	•		0 0	<b>o</b> (	0 (	0	0	<b>o</b>	0	0	0	0	0	0	0	0	0	0	· c	0\$		\$27,718,071
CAP-PROD (5)			0\$	; c	o C	o c	0	o •	0	0	0	0	0	0	0	O		· c	5	Q#		80	0	· C		o c	0 0	•	<b>-</b>	o (	0 (	0 (	0	<b>&gt;</b>	0	0	0	0	0	0	0	0	0	0	0 0	Q\$		<b>0\$</b>
CUSTOMER (4)			0\$	c	o c	o c	0	Э,	0	0	0	0	0	0	0	C			6	Q.		0\$	; C	0 0	· c	o c		<b>.</b>	<b>&gt;</b> (	0	17,960,238	10,899,944	0	6,304,998	0	0	0	0	0	0	0	0	(4,069,080)	(2.869.304)	(1,325,336)	\$26,901,461		\$26,901,461
ENERGY (3)			0\$	; c		o c	> 0	0	0	0	0	0	0	0	0	· C			6	O#		0\$	<b>C</b>	o C	o c	0 0	<b>&gt;</b> C	> <	<b>-</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0		<b>&gt;</b> C	90		\$0
DEMAND (2)			\$1 431 088	660.559	34 020 747	1 340 684	1,018,00	29,873,421	27,366,793	32,861	379,610	(631,356)	(39,618)	(7,636,820)	(422,919)	(3 225 104)	(5 494 105)	(140,980)	024 700 000	\$14,523,928		\$1.354.701	7 100 486	60 306 987	447 807 083	05 400 476	40,499,470	19,88,1	55,428,668	95,508,942	0	0	0	0	(577,074)	(1,515,959)	(10,619,807)	(23,602,225)	(15,967,886)	(4,228,884)	(2,695,660)	(11,607,603)	0	· C	o c	\$379.273.529		\$481,515,529
TOTAL COMPANY (1)			\$1 431 088	660 559	24 020 717	1 240 684	1,00,812,1	29,873,421	27,366,793	32,861	379,610	(631,356)	(39,618)	(7.636,820)	(422 919)	(3.225.104)	(5.404.105)	(0,494,100)	(10000)	\$74,523,928		\$1.354.701	7 100 486	60 306 087	447 907 092	05,400,476	40,004,004	400,189,91	55,428,668	95,508,942	17,960,238	10,899,944	0	6,304,998	(577,074)	(1,515,959)	(10,619,807)	(23,602,225)	(15,967,886)	(4,228,884)	(2.695,660)	(11.607.603)	(4,069,080)	(2,869,304)	(4,003,304)	\$406.174.990		\$508,416,989
	10ED		BLISNATIO				DIRANSOB		DTRANSUB	& DTRANSUB	DTRANSUB	DTRANSUB	DTRANSUB			DIPANS	OCCUPATION AND TO A	OT AND DE	DIRANSOB			alisasiuu	an isasida	ans-leida al loasida	ans reide	DDISTROL	DDISTRUL			DDISPSUB	DDISTSOS	CMETERS	CUST	CLIGHT	J DDISPSUB	A DDISPSUB	J DDISPSUB	D DDISTPOL	AI DDISTPOL	D, DDISTSUL	AE DDISTSUL	U DDISPSUB	SOSTSION	CMETERS				
	ELECTRIC PLANT IN SERVICE CONTINUED	FINA ICI INCIGORACIAN CIT	JEON JAND	SSU-CAIND	SSZ-SIRUCIURES & IMPROVE	353-51 ATION EQUIPMENT	354-I OWERS & FIXTURES	355-POLES & FIXTURES	356-OVHD COND. & DEVICES	358-UNDERGROUND CONDUCTORS & DTRANSL	359-ROADS & TRAILS	350-LAND - ACO ADJ	352-STRUCT & IMPROVE - ACO ADJ	353-STATION FOLIPMENT - ACO ADJ	364-TOWERS & FIXTURES - ACO ADJ	254 DOLES & EIVTLIBES - ACO AD I	SSS-FOLES & FIXIONES - ACK ADS DISCUSSION SECOND SPENDED ACC ACC ACC ACC ACC ACC ACC ACC ACC AC	336-UVHU CUND. & DEVICES - ACK A	359-ROADS & IRAILS - ACL ADJ	TOTAL TRANSMISSION PLANI	FAA IO NOITI GIGTOR	260 LAND 8 LAND BIGHTS	264 CTDLICTLIDES & IMDDOV	SOL-SINCTIONES & IMPROV	SOZ-STATION ECOIPMENT	364-POLES, IOWERS & FIXIURES	365-UVERHEAD CONDUCT & DEV	366-UNDERGROUND CONDUIT	367-UNDERGROUND CONDUCTORS	368-LINE TRANSFORMERS	369-SERVICES	370-METERS	371-INSTALLATIONS CUST PREM	373-STREET LTG & SIGNAL SYS	360-LAND & LAND RIGHTS - ACQ ADJ	361-STRUCTURES & IMPROVE - ACQ / DDISPSUB	362-STATION EQUIPMENT - ACQ ADJ	364-POLES, TOWERS & FIXT - ACQ AD DDISTPOL	365-OVERHEAD COND & DEV - ACQ A	366-UNDERGRND CONDUIT - ACQ AD, DDISTSUL	367-LINDERGRND CONDUCT - ACO A	368-1 INF TRANSFORMERS - ACO ADJ DDISPSUB	369-SEBVICES - ACO AD I	220 METERS ACC ACC	372 STITES - ACC ADS	5/5-51 LIG & SIGNAL 513 - ACK ADS TOTAL DISTRIBITION PLANT		TOTAL PROD, TRANS, & DIST PLT
		•	- c	4 6	0 -	4 r	S	9	7	80	œ	· თ	, <del>C</del>	= =	. ;	4 5	2 4	4 ;	12	<del>6</del> 1	- 4	ō <del>¢</del>	<u> </u>	₹ ₹	7 0	3 8	83	24	22	56	27	78	53	30	31	35	33	34	32	38	37	÷ 6	300	8 6	<b>₹</b>	4 4 7	43	4

	CAP-SUBTRA (8)	CUST-DIST-PRI (9)	CUST-DIST-SEC (10)	CUST-TRN-SVC (11)	CUST-METER (12)	CUST-METER RDG (13)	CUST-BILL & COL (14)	CUST-INFO (15)	сиsт-отнек (16)
ELECTRIC PLANT IN SERVICE CONTINUED									
1 TRANSMISSION PLANT									
	\$1,431,088	\$0 *	\$0	\$	<b>\$</b>	0\$	\$0	<b>9</b>	20
OVE	660,559	0 (	0 (	0 (	0 (	0 0	0 (	0 0	0 0
	31,020,717	0 (	0	<b>.</b>	0 0	0 0	<b>&gt;</b> 0	<b>-</b>	<b>-</b>
S	1,319,681	0 (	0 (	0 (	0 (	0 0	0 0	0 0	<b>-</b>
	29,873,421	0 (	0 (	<b>-</b>	0 0	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7 356-OVHD COND. & DEVICES DTRANSUB	27,366,793	<b>5</b> (	<b>&gt;</b> 0	<b>5</b> 6	<b>-</b>	<b>-</b>	0	<b>-</b>	> 0
CONDUCTORS &	32,861	0	<b>5</b> 0	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>&gt;</b> C	<b>&gt;</b> 0
<b>70</b>	3/9,610	<b>-</b>	0 0	9 6		<b>-</b>	<b>&gt;</b> C	0 0	> <
	(631,356)	0 0	<b>&gt;</b> 0	<b>-</b>			<b>&gt;</b> C		<b>&gt;</b> C
	(39,618)	<b>-</b>	<b>-</b>	<b>-</b>	0	<b>-</b>	> 0	> 0	> 0
	(7,636,820)	0 0	<b>-</b>	0 0	<b>-</b>	0	9		> 0
7	(422,919)	0 0	<b>&gt;</b> 0	<b>-</b>	<b>-</b>	0	<b>&gt;</b> 0		<b>-</b>
3 355-POLES & FIXTURES - ACQ ADJ DTRANSUB	(3,225,104)	5 (	<b>o</b> (	<b>o</b> (	<b>5</b> (	<b>&gt;</b> (	<b>-</b>	<b>-</b>	<b>-</b>
CQ AE	(5,494,105)	00	00	<b>0</b>	0	0 0	0 0	0 0	<b>&gt;</b> C
5 359-ROADS & IRAILS - ACQ ADJ DIRANSUB	(110,880)					٥	2	5	
6 TOTAL TRANSMISSION PLANT 7	\$74,523,928	0	O <del>p</del>	O#	) A	O <del>p</del>	O <del>¢</del>	O#	0
B DISTRIBUTION PLANT									
9 360-LAND & LAND RIGHTS DDISPSUB	\$0	\$1,354,701	\$0	\$0	<b>0</b> \$	O\$	<b>9</b>	<b>%</b>	<b>\$</b> 0
361-STRUCTURES & IMPROV DDISPSUB	0	7,100,486	0	0	0	0	0	0	0
362-STATION EQUIPMENT DDISPSUB	0	60,306,987	0	0	0	0	0	0	0
2 364-POLES, TOWERS & FIXTURES DDISTPOL	0	117,897,983	0	0	0	0	0	0	0
3 365-OVERHEAD CONDUCT & DEV DDISTPOL	0	95,499,476	0	0	0	0	0	0	0
4 366-UNDERGROUND CONDUIT DDISTSUL	0	0	19,991,384	0	0	0	0	0	0
5 367-UNDERGROUND CONDUCTORS DDISTSUL	0	0	55,428,668	0	0	0	0	0	0
	0	95,508,942	0	0	0	0	0	0	0
7 369-SERVICES DDISTSOS	0	0	0	17,960,238	0	0	0	0	0
	0	0	0	0	10,899,944	0	0	0	0
V	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	6,304,998
1 360-LAND & LAND RIGHTS - ACQ ADJ DDISPSUB	0	(577,074)	0	0	0	0	0	0	0
2 361-STRUCTURES & IMPROVE - ACQ / DDISPSUB	0	(1,515,959)	0	0	0	0	0	0	0
3 362-STATION EQUIPMENT - ACQ ADJ DDISPSUB	0	(10,619,807)	0	0	0	0	0	0	0
4 364-POLES, TOWERS & FIXT - ACQ AD DDISTPOL	0	(23,602,225)	0	0	0	0	0	0	0
5 365-OVERHEAD COND & DEV - ACQ AI DDISTPOL	0	(15,967,886)	0	0	0	0	0	0	0
6 366-UNDERGRND CONDUIT - ACQ AD, DDISTSUL	0	0	(4,228,884)	0	0	0	0	0	0
7 367-UNDERGRND CONDUCT - ACQ AE DDISTSUL	0	0	(5,695,660)	0	0	0	0	0	0
8 368-LINE TRANSFORMERS - ACQ ADJ DDISPSUB	0	(11,607,603)	0	0	0	0	0	0	0
9 369-SERVICES - ACQ ADJ DDISTSOS	0	0	0	(4,069,080)	0	0	0	0	0
0 370-METERS - ACQ ADJ CMETERS	0	0	0	0	(2,869,304)	0	0	0	0
1 373-ST LTG & SIGNAL SYS - ACQ ADJ CLIGHT	0	0	0	0	0	0	0	0	(1,325,336)
Z TOTAL DISTRIBUTION PLANT	0\$	\$313,778,021	\$65,495,508	\$13,891,158	\$8,030,640	\$0	\$0	\$0	\$4,979,662
3	£7/1 522 028	\$313 778 021	\$65 495 508	\$13.891.158	\$8 030 640	0\$	0\$	O\$	\$4 979 662
4 IOIAL PROD, IRANS, & DIST PLI	414,020,520	40.011,010	000,000,000	410,001,100	#0,000,0 <del>0</del>	<b>}</b>	}	<b>;</b>	100,010,14

APA			\$0	0	0	0	0	0	0	0 (	<b>&gt;</b> 0	<b>o</b> c	0	0	0	0	0	0	0	0 0	o c	<b>\$</b>		<b>9</b>	;	<b>₽</b>					
CAP-TRA-WAPA (7)																															
CAP-TRA-PEAK (6)			\$3,248	273,397	181,154	684,562	7,795	231,247	101,355	146,060	155,148	11,802	(2.022)	(48,360)	(44,576)	8,243	(3,177)	(58,584)	(21,348)	(10,253)	(24,423)	\$1,589,929		\$0		\$29,665,014					
CAP-PROD (5)			\$1,181	66,367	65,841	248,806	2,833	84,047	36,838	53,086	986,369	4,289	(735)	(17,577)	(16,201)	2,996	(1,155)	(21,292)	(7,759)	(3,727)	(0,877)	\$577,863		\$0		\$577,863					
CUSTOMER (4)			\$10,617	893,635	592,127	2,237,582	25,478	755,863	331,291	477,417	507,121	38,577	(6.611)	(158,073)	(145,703)	26,943	(10,386)	(191,488)	(69,778)	(33,515)	(79,630)	\$5,196,894		80	:	\$32,444,851					
ENERGY (3)			\$0	0	0	0	0	0	0	0	<b>o</b> (	<b>-</b>	o c	0	0	0	0	0	0	0 (	<b>&gt;</b> C	\$0		\$0	,	<b>\$</b> 0					
DEMAND (2)			\$35,150	2,958,598	1,960,383	7,408,065	84,353	2,502,470	1,096,819	1,580,606	1,678,949	12/,/21	(21.886)	(523,338)	(482,386)	89,203	(34,384)	(633'868)	(231,017)	(110,959)	(264,318)	\$17,205,593		80		\$504,923,139					
TOTAL COMPANY (1)			\$45,767	3,852,233	2,552,511	9,645,647	109,831	3,258,333	1,428,110	2,058,023	2,186,070	166,294	(78 497)	(681,411)	(628,090)	116,146	(44,769)	(825,457)	(300,794)	(144,474)	(344,154)	\$22,402,487		\$0		\$537,367,989					
	ED		LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	ABOR -	I ABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR	LABOR			LABOR	Į	ı					
	ELECTRIC PLANT IN SERVICE CONTINUED			OVEMENTS	TURE & EQUIP			AGE EQUIP					_		TURE & FO - ACO A	392-TRANSPORTATION EQUIP - ACQ ALABOR	PMENT - ACQ ADJ	394-TOOLS, SHOP, & GAR EQ - ACQ ALLABOR	EQUIP - ACQ ADJ	396-POWER OPER EQUIP - ACQ ADJ	397-COMMUNICATION EQUIP - ACQ AL LABOR	330-MISCELLAIVEOUS EQUIP - ACG AL LABOR OTAL GENERAL PLANT				RVICE					
	ECTRIC PLANT IN	GENERAL PLANT	389-LAND & LAND RIGHTS	90-STRUCTURES	391-OFFICE FURNITURE & EQUIP	392-TRANSPORTATION EQUIP	393-STORES EQUIPMENT	94-TOOLS, SHOP,	395-LABORATORY EQUIPMENT	396-POWER OPERATED EQUIP	397-COMMUNICATION EQUIPMENT	398-MISCELLANEOUS EQUIPMENT	99-CIMER IANGE	SO-STRICTIBES	91-OFFICE FLIRN	92-TRANSPORTA	93-STORES EQUIF	94-TOOLS, SHOP,	95-LABORATORY	96-POWER OPER	97-COMMUNICATI	390-MISCELLANEOUS E TOTAL GENERAL PLANT		COMMON PLANT		TOTAL PLANT IN SERVICE					
	団	Ċ	5 °°	ິຕ	. 8								2 6					18 3			23	_	54				3 5 2 8 5 5	38 34 34	- m	39	

CUST-OTHER (16)	\$863 72,644 48,134 181,894 2,071 61,444 26,931 38,809 41,224 3,136 0 (537) (12,850) (11,844) 2,190 (3,672) (5,672) (5,672) (5,672) (5,672) (5,672) (5,672) (5,672) (5,672) (5,672) (5,672) (5,672) (5,672) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,490) (6,	
CUST-INFO (15)	\$873 73,494 48,697 184,022 2,095 62,163 27,246 39,263 41,706 3,173 0 (13,000) (11,983) 2,216 (854) (15,748) (5,739) (2,756) (6,565) (6,565) (3,593) (2,756) (6,565) (3,739) (2,756) (6,565) (6,756) (6,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7,756) (7	
CUST-BILL & COL (14)	\$4,858 408,906 270,943 1,023,864 11,658 345,865 151,591 (12,329) (12,329) (12,329) (15,336) (15,336) (16,670) (12,329) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15,336) (15	
CUST-METER RDG (13)	\$359 30,193 20,006 75,601 861 25,538 11,193 16,131 17,134 1,303 0 (223) (5,341) (6,470) (2,386) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132) (1,132	
CUST-METER C (12)	\$2,919 245,713 162,811 615,243 7,006 207,831 91,091 131,270 139,437 10,607 0 (1,818) (40,062) 7,408 (2,856) (9,215) (21,952) (1,201) \$1,428,932	
CUST-TRN-SVC (11)	\$745 62,685 41,535 156,957 1,787 53,021 23,239 33,489 35,573 2,706 0 (11,088) (11,088) (10,220) 1,890 (13,432) (13,432) (13,432) (13,432) (13,432) (13,432) (13,432) (13,432) (13,432) (13,432) (14,434,620 \$14,434,620	
CUST-DIST-SEC (10)	\$5,285 444,810 294,734 1,113,765 12,682 376,234 164,901 237,636 252,421 19,202 0 (3,290) (78,581) (72,584) (34,732) (16,682) (395,314) (34,732) (16,682) (395,314) (37,732) (395,314) (37,732) (395,314) (37,732) (395,314) (37,732) (395,314) (37,732) (395,314) (37,732) (395,314) (395,314) (395,314)	
CUST-DIST-PRI (9)	\$22,013 1,852,824 1,27,691 4,633,305 52,826 1,567,173 686,884 989,856 1,051,443 79,983 79,983 (21,776) (327,741) (327,741) (327,741) (327,741) (327,741) (327,741) (327,741) (344,674) (69,488) (165,529) (165,529) (165,529) (165,529) (165,529) (165,529) (165,529) (165,529)	
CAP-SUBTRA (8)	\$3,424 288,200 190,963 721,627 8,217 243,768 106,842 1153,969 163,969 163,969 (2,132) (50,979) (46,990) 8,689 (3,349) (61,756) (22,504) (10,809) (22,504) (10,809) (25,747) (1409) \$1,676,015	
	SENERAL PLANT 389-LAND & LAND RIGHTS 390-STRUCTURES & IMPROVEMENTS LABOR 391-OFFICE FURNITURE & EQUIP 392-TRANSPORTATION EQUIP LABOR 393-TOOLS, SHOP, & GARAGE EQUIP 1ABOR 394-TOOLS, SHOP, & GARAGE EQUIP 395-COMMUNICATION EQUIPMENT 396-MISCELLANEOUS EQUIPMENT 1ABOR 399-OTHER TANGIBLE PROPERTY 399-OTHER TANGIBLE PROPERTY 399-OTHER TANGIBLE PROPERTY 391-OFFICE FURNITURE & EQ. ACQ ALABOR 392-TRANSPORTATION EQUIP-ACQ ALABOR 392-TRANSPORTATION EQUIP-ACQ ALABOR 393-TOOLS, SHOP, & GAR EQ. ACQ ALABOR 393-TOOLS, SHOP, & GAR EQ. ACQ ALABOR 395-LABORATORY EQUIP-ACQ AD LABOR 395-LABORATORY EQUIP-ACQ AD LABOR 395-MINICATION EQUIP-ACQ ALABOR 395-MINICATION EQUIP-ACQ ALABOR 395-MINICATION EQUIP-ACQ ALABOR 395-MINICATION EQUIP-ACQ ALABOR 397-COMMON PLANT  LABOR 307-COMMON PLANT  LABOR 307-COMMON PLANT  LABOR 307-COMMON PLANT  LABOR 307-COMMON PLANT  LABOR 397-COMMON PLANT  LABOR	
	GENERAL PLANT 389-LAND & LAND RIGHTS 390-STRUCTURES & IMPROVEMEN 391-OFFICE FURNITURE & EQUIP 392-TRANSPORTATION EQUIP 393-STORES EQUIPMENT 396-POWER OPERATED EQUIPMENT 396-POWER OPERATED EQUIPMENT 399-OTHER TANGIBLE PROPERTY 399-OTHER TANGIBLE PROPERTY 399-OTHER TANGIBLE PROPERTY 399-TRANSPORTATION EQUIPMENT 390-STRUCTURES & IMPROV - ACC 392-TRANSPORTATION EQUIP - ACC 392-TRANSPORTATION EQUIP - ACC 392-LABORATORY EQUIP - ACC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-TOOLS, SHOP, & GAR EQ - AC 393-	
45		% 88 88 88 88 88 88 88 88 88 88 88 88 88

CAP-TRA-WAPA (7)			0\$	0	0 0	\$0	0\$	3 0	0	0,	0	0 0		0	0	0	0		\$0	Ş	<b>Q</b>	0	0	0	0	0	0	0	0	0	0	0 0	9	9
CAP-TRA-PEAK (6)			\$0	156,875	(7)	\$137,962	0\$	457.715	210,915	5,051,791	652,862	1,089,296	0/1,261	(14.139)	(39,375)	(492,580)	(55,998)	(113,453)	\$6,874,425	O#	<b>Q</b>	0	0	0	0	0	0	0	0	0	0	0 0	Ş	9
CAP-PROD (5)			0\$	0	00	\$0	Ş	<b>S</b> C	0	0	0	0 6	<b>5</b> C	0	0	0	0	0 0	0\$	Ş	<b>Q</b> 0	0	0	0	0	<b>o</b> 0	0	0	0	0	0	0 0	ှင့်	Ç.
CUSTOMER (4)			0\$	152,253	(7) (18.348)	\$133,897	Ş	3	0	0	0	0 0	<b>-</b>	0	0	0	0	0 0	0\$	G	Ç	0	0	0	0	0 0	0	0	0	0	0	0 0	Ş	7
ENERGY (3)			0\$	0	00	\$0	Ų.	3	0	0	0	0 0	<b>-</b>	0	0	0	0	0 0	0\$	Ş	<b>Q</b>	0	0	0	0	0 0	0 0	0	0	0	0	0 0	ှင့်	O A
DEMAND (2)			0\$	2,725,209	(128)	\$2,396,657	9	457 715	210,915	5,051,791	652,862	1,089,296	0/1,261	(14.139)	(39,375)	(492,580)	(55,998)	(113,453)	\$6,874,425	9430 500	243,686	11,840,743	432,787	13,216,631	9,601,308	3,005	(2.015)	(7,905)	(1,212,474)	(100,145)	(978,985)	(801,106)	422,467,000	\$32,467,299
TOTAL COMPANY (1)			O _S	2,877,462	(135)	\$2,530,555	Ş	457 715	210.915	5,051,791	652,862	1,089,296	0/1/261	(14.139)	(39,375)	(492,580)	(25,998)	(113,453)	\$6,874,425	000	243.686	11,840,743	432,787	13,216,631	9,601,308	3,005	133,202	(7,905)	(1,212,474)	(100,145)	(978,985)	(801,106)	000 407 000	\$32,481,299
	ONTINUED	NOIL	PISXGENL	PISXGENL	O ADJ PISXGENL		אמעטממ	SITOON	PRODPIS	PRODPIS	PRODPIS	PRODPIS	PRODPIS		ACO AI PRODPIS	PRODPIS	PRODPIS	CQ AD, PRODPIS	ACC AL PRODPIS SERVE		TRANPIS	TRANPIS	TRANPIS	TRANPIS	TRANPIS	FORS & TRANPIS	TRANFIS	ACO AL TRANPIS	A ADJ TRANPIS	2 ADJ TRANPIS	ADJ TRANPIS	ACQ AE TRANPIS	מושאו ניינוסו	ESEKVE
	ELECTRIC PLANT IN SERVICE CONTINUED	LESS: RESERVE FOR DEPRECIATION	INTANGIBLE PLANT RESERVE 302-FRANCH & CONSENTS	303-MISC. INTANG PLT	302-FRANCH & CONSENTS - ACQ ADJ PISXGENI 303-MISC INTANG PLT - ACO ADJ	TOTAL INTANGIBLE PLANT RESERVE	PRODUCTION PLANT RESERVE	240-LAND & LAND RIGHTS	342-FLIEL HIDN PROD & ACC	343-PRIME MOVERS	344-GENERATORS	345-ACCESSORY ELECT EQ	346-MISC POWER PLT EQUIP	340-LAND & LAND RIGHTS - ACQ ADJ 341-STRHCT & IMPROVE - ACO ADJ	342-FLIELHIDV PROD & ACC - ACO ALPRODDIS	343-PRIME MOVERS - ACQ ADJ	344-GENERATORS - ACQ ADJ	345-ACCESSORY ELECT EQ - ACQ AD, PRODPIS	346-MISC POWER PLI EQUIP - ACQ ALPRODPIS TOTAL PRODUCTION PLANT RESERVE	TRANSMISSION PLANT RESERVE	350-LAND 352-STBI ICTI IRES & IMPROV	353-STATION EQUIPMENT	354-TOWERS & FIXTURES	355-POLES & FIXTURES	356-OVHD COND. & DEVICES	358-UNDERGROUND CONDUCTORS & TRANPIS	359-ROADS & IRAILS 350-I AND - ACO AD I	352-STRUCTURES & IMPROV ACQ ALTRANPIS	353-STATION EQUIPMENT - ACQ ADJ	354-TOWERS & FIXTURES - ACQ ADJ	355-POLES & FIXTURES - ACQ ADJ	356-OVHD COND. & DEVICES - ACQ ALTRANPIS	SOS-RUADS & IRAILS - ACK ADS	TOTAL TRANSMISSION PLANT RESERVE
45	ш	₩.	2 ω 4 =		9 ^	•	。 5 £	- 5	<u> </u>	4	15	9 !	7	5 5	2 -2	25	22	23	25 1	•	8 8	3 8	31	32	33	8 3	8 4 7 8	38	37	38	33	<b>\$</b> :		42 43

(3,396) \$0 28,183 Ξ g - - - - - - - - - - - - - - - - g CUST-OTHER **율 ㅇㅇ이율** CUST-INFO (15) g 0 0 0 0 0 0 0 0 0 0 0 0 0 CUST-METER RDG CUST-BILL & COL **율 ㅇㅇ이율** 0000 (13) \$0 45,451 (2) (5,477) g, o o o o o o o o o o o o o င္အ ၀ ၀ ၀ ၀ ၀ ၀ ၀ ၀ ၀ ၀ ၀ ၀ ၀ ၀ CUST-METER \$39,97 (12) 78,619 (4) (9,475)\$69,141 CUST-TRN-SVC Ξ 370,682 (17) g - - - - - - - - - - - - - - - - - - g (44,672 CUST-DIST-SEC 5 \$0 1,775,874 (84 (214.016)စ္အဝဝဝဝဝဝဝဝဝဝဝ CUST-DIST-PRI \$1,561,774 6 (2.015)\$0 421,779 (20) (7,905)(12,022) 3,005 (50,830)g - - - - - - - - - - - - - - - g 11,840,743 9,601,308 (1,212,474)(100, 145)(978,985) (801,106) 243,686 13,216,631 \$32,487,299 432,787 CAP-SUBTRA 8 PRODPIS PRODPIS PISXGENL PISXGENL 302-FRANCH & CONSENTS - ACQ ADJ PISXGENL **PISXGENL** PRODPIS 345-ACCESSORY ELECT EQ - ACQ AD, PRODPIS TRANPIS TRANPIS PRODPIS PRODPIS PRODPIS **PRODPIS** PRODPIS 342-FUEL HLD\, PROD, & ACC - ACQ AI PRODPIS PRODPIS 352-STRUCTURES & IMPROV.- ACQ ALTRANPIS 353-STATION EQUIPMENT - ACQ ADJ TRANPIS 346-MISC POWER PLT EQUIP - ACQ AT PRODPIS **FRANPIS** TRANPIS **FRANPIS TRANPIS** 358-UNDERGROUND CONDUCTORS & TRANPIS **IRANPIS TRANPIS** 354-TOWERS & FIXTURES - ACQ ADJ TRANPIS TRANPIS 356-OVHD COND. & DEVICES - ACQ ALTRANPIS TRANPIS ELECTRIC PLANT IN SERVICE CONTINUED TOTAL TRANSMISSION PLANT RESERVE TOTAL PRODUCTION PLANT RESERVE 340-LAND & LAND RIGHTS - ACQ ADJ LESS: RESERVE FOR DEPRECIATION TOTAL INTANGIBLE PLANT RESERVE 341-STRUCT & IMPROVE - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 303-MISC. INTANG PLT - ACQ ADJ 359-ROADS & TRAILS - ACQ ADJ *IRANSMISSION PLANT RESERVE* 343-PRIME MOVERS - ACQ ADJ PRODUCTION PLANT RESERVE 344-GENERATORS - ACQ ADJ 342-FUEL HLD\, PROD, & ACC 346-MISC POWER PLT EQUIP 352-STRUCTURES & IMPROV. 353-STATION EQUIPMENT 354-TOWERS & FIXTURES 355-POLES & FIXTURES 356-OVHD COND. & DEVICES INTANGIBLE PLANT RESERVE 344-GENERATORS 345-ACCESSORY ELECT EQ 302-FRANCH & CONSENTS 340-LAND & LAND RIGHTS 341-STRUCT & IMPROVE 303-MISC. INTANG PLT 359-ROADS & TRAILS 350-LAND - ACQ ADJ 343-PRIME MOVERS 350-LAND

44 45

	TOTAL COMPANY (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	CAP-PROD (5)	CAP-TRA-PEAK (6)	CAP-TRA-WAPA (7)	
** 10								
ELECTRIC PLANT IN SERVICE CONTINUED								
DISTRIBUTION PLANT RESERVE	630 434	430 431	<b>\$</b>	Ş	Ç	<b>0</b>	Ç.	
2 364-CAND & LAND KIGHTS 2 364-CTRUCTURES & IMPROV PL 1364	1.604.690	1.604,690	90	90	<b>O</b>	9 0	3 0	
	29,319,311	29,319,311	0	0	0	0	0	
KTURES		64,768,141	0	0	0	0	0	
3 365-OVHD CONDUCTORS & DEVICES PLT365	4	47,778,302	0	0	0	0	0	
		7,432,398	0	0	0	0	0	
		19,653,085	0	0	0	0 (	0 (	
RMER	4	41,461,410	0 (	0	0 (	0 (	0 0	
DROP		0 0	0 0	8,211,453	0	<b>5</b> 6	<b>-</b>	
	2,120,60	<b>-</b>	<b>-</b>	2,120,009	<b>O</b>		- c	
T. PREMISE		o c	<b>-</b>	0 200		0 0	<b>&gt;</b> C	
3 373-STREET LIGHTS 4 260 AND STAND BICHTS ACCIANT BITSEN	009,129,2	(507)	o c	000,120,2		0 0	o C	
	(259	(259.412)	0	0	0	0		
362-STATION FOURMENT - ACQ ADJ PLT362	(2	(2,714,433)	0	0	0	0	0	
364-POLES, TOWERS & FIX - ACQ ADJ PLT364		(5,370,117)	0	Ö	0	0	0	
365-OVHD COND & DEVICES - ACQ AD PLT365	9	(3,731,981)	0	0	0	0	0	
CO AD		(963,713)	0	0	0	0	0	
		(1,613,992)	0 (	0 (	0 (	0 (	0 (	
2 ADJ	9	(3,064,870)	0 (	0	0 0	0 0	0 0	
sa ADJ		0 0	0	(916,869)		<b>-</b>	<b>&gt;</b> C	
			<b>&gt;</b> C	(300,406)	0 0	o c	o c	
4 3/3-STREET LIGHTS - ACQ ADJ 5 TOTAL DISTRIBUTION PLANT RESV	\$205,552,964	\$194,337,743	\$	\$11,215,221	g g	\$0	\$0	
		ę	Ş	Ş	ç	Ş	Ş	
8 389-LAND & LAND RIGHTS GENERIS	S 4062 848	816 201	<u></u>	246 558	27 416	75 432	<b>چ</b> c	
	•	1 357 300	•	400 005	45 589	125 433		
391-OFFICE FORN & EQUIP  391-OFFICE FORN & EQUIP  CENTERS		2 309 663	o c	697 626	77 572	213.431	o C	
TINDA		76.023	0 0	22 963	2.553	7.025	0	
Ü	7	1.111.477	0	335,718	37,330	102,709	0	
		306,216	0	92,491	10,284	28,297	0	
		655,754	0	198,068	22,024	60,597	0	
5 397-COMMUNICATION EQUIP GENLPIS	¥	485,705	0	146,705	16,313	44,883	0	
7 398-MISCELLANEOUS EQUIP GENLPIS	IS 96,323	73,978	0	22,345	2,485	9:839	0	
ജന								

**4** &

	CAP-SUBTRA	CUST-DIST-PRI	CUST-DIST-SEC	CUST-TRN-SVC	CUST-METER CUS	CUST-METER RDG CUST-BILL & COL	ST-BILL & COL	CUST-INFO	CUST-OTHER
4.0	(6)	(a)		Ĉ.	(71)	(21)	(t ₁ )	(CL)	(2)
ELECTRIC PLANT IN SERVICE CONTINUED									
1 DISTRIBUTION PLANT RESERVE									
	\$0	\$39,431	\$0	<b>%</b>	<b>9</b>	\$0	\$0	<b>%</b>	\$0
3 361-STRUCTURES & IMPROV PLT361	0	1,604,690	0	0	0	0	0	0	0
4 362-STATION EQUIPMENT PLT362	0	29,319,311	0	0	0	0	0	0	0
5 364-POLES, TOWERS & FIXTURES PLT364	0	64,768,141	0	0	0	0	0	0	0
6 365-OVHD CONDUCTORS & DEVICES PLT365	0	47,778,302	0	0	0	0	0	0	0
7 366-UDGR CONDUCTORS & DEVICES PLT366	0	0	7,432,398	0	0	0	0	0	0
8 367-UDGR CONDUIT PLT367	0	0	19,653,085	0	0	0	0	0	0
9 368-LINE TRANSFORMER PLT368	0	41,461,410	0	0	0	0	0	0	0
	0	0	0	8,211,453	0	0	0	0	0
1 370-METERS PLT370	0	0	O	0	2,120,609	0	0	0	0
2 371-INSTAL: ON CUST. PREMISE PLT371	0	0	0	0	0	0	0	0	0
3 373-STREET LIGHTS PLT373	0	0	0	0	0	0	0	0	2,621,600
4 360-LAND & LAND RIGHTS - ACQ ADJ PLT360	0	(202)	0	0	0	0	0	0	0
5 361-STRUCTURES & IMPROV - ACQ AL PLT361	0	(259,412)	0	0	0	0	0	0	0
6 362-STATION EQUIPMENT - ACQ ADJ PLT362	0	(2,714,433)	0	0	0	0	0	0	0
7 364-POLES, TOWERS & FIX - ACQ ADJ PLT364	0	(5,370,117)	0	0	0	0	0	0	0
8 365-OVHD COND & DEVICES - ACQ AD PLT365	0	(3,731,981)	0	0	0	0	0	0	0
CO AD	0	0	(963,713)	0	0	0	0	0	0
	0	0	(1,613,992)	0	0	0	0	0 (	0
1 368-LINE TRANSFORMER - ACQ ADJ PLT368	0	(3,064,870)	0	0	0	0	0	0	0
ia ADJ	0	0	0	(916,869)	0	0	0	0	0
_	0	0	0	0	(500,406)	0	0	0	0
4 373-STREET LIGHTS - ACQ ADJ PLT373	0	0	0	0	0	0	0	0	(321,166)
5 TOTAL DISTRIBUTION PLANT RESV	<b>\$</b> 0	\$169,829,964	\$24,507,779	\$7,294,584	\$1,620,203	0\$ *	\$0	0 <b>\$</b>	\$2,300,434
7 GENERAL PLANT RESERVE									
8 389-I AND & LAND RIGHTS GENLPIS	\$0	90	8	<b>%</b>	OS S	S S	\$0	<b>\$</b>	S S
	79,516	511,203	122,725	17,295	67,793	8,330	112,819	20,277	20,043
<u>_</u>	132,225	850,066	204,077	28,760	112,732	13,853	187,604	33,719	33,329
	224,987	1,446,428	347,246	48,936	191,819	23,571	319,217	57,374	56,710
2 393-STORES EQUIPMENT GENLPIS	7,406	47,610	11,430	1,611	6,314	9//	10,507	1,888	1,867
3 394-TOOLS, SHOP, & GAR EQ GENLPIS	108,270	696,063	167,105	23,549	92,309	11,343	153,617	27,610	27,291
4 395-LABORATORY EQUIP GENLPIS	29,829	191,768	46,038	6,488	25,431	3,125	42,322	2,607	7,519
	63,878	410,666	98,589	13,894	54,461	6,692	90,631	16,289	16,101
H	47,313	304,173	73,023	10,291	40,338	4,957	67,129	12,065	11,926
7 398-MISCELLANEOUS EQUIP GENLPIS	7,206	46,329	11,122	1,567	6,144	755	10,225	1,838	1,816
Φ.									

	TOTAL COMPANY (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	CAP-PROD (5)	CAP-TRA-PEAK (6)	CAP-TRA-WAPA (7)
GENERAL PLANT RESERVE CONTINUED	;	\$	é	é	é	ę	é
389-LAND & LAND RIGHTS - ACQ ADJ GENLPIS 390-STRUCT & IMPROVE - ACQ ADJ GENI PIS	\$0 (105.216)	(80,808)	<u> </u>	\$0 (24,408)	\$0 (2.714)	\$0 (7,467)	္အ ဝ
RI NOVE - ACQ ADJ GENLPIS	(454,710)	(349,227)	0	(105,483)	(11,729)	(32,271)	0
DUIP - ACQ ADJ GENLPIS	187,860	144,280	0	43,579	4,846	13,333	0
393-STORES EQUIPMENT - ACQ ADJ GENLPIS	(6,430)	(4,938)	0	(1,492)	(166)	(456)	0 (
OP, & GAR EQ - ACQ A[GENLPIS	(136,469)	(104,811)	0 0	(31,658)	(3,520)	(9,685)	0
ORY EQUIP - ACQ ADJ GENLPIS	(39,240)	(30,137)		(9,103) (6,719)	(1,012)	(2,783)	o c
CATION FOLIP - ACO ALGENI PIS	(77.071)	(59,192)	0	(17,879)	(1,988)	(5,470)	0
VEOUS EQUIP - ACQ AE GENLPIS	(5,545)	(4,258)	0	(1,286)	(143)	(394)	0
TOTAL GENERAL PLANT RESERVE	\$8,699,184	\$6,681,161	0\$	\$2,018,023	\$224,392	\$617,391	0\$
TOTAL RESERVE FOR DEPRECIATION	\$256,144,427	\$242,777,286	\$0	\$13,367,141	\$224,392	\$7,629,778	\$0
NET PLANT IN SERVICE	\$281,223,562	\$262,145,853	\$0	\$19,077,710	\$353,471	\$22,035,237	80
ADDITIONS & DEDUCTIONS TO RATE BASE							
DEFERRED TAXES AND TAX CREDITS	Ğ	Ş	Ş	Ş	Ş	Ş	Ş
PRODUCTION PRODUCT TRANSMISSION TRANSMISSION	္စ္က <b>ဝ</b>	<b>Q</b> O	<u> </u>	္ ဝ	<b>Q</b> O	9 0	9 0
	0	0	0	0	0	0	0
SENERAL TOTAL DEF. TAXES AND TAX CREDITS	(\$3.012,192)	(\$2,313,429)	o မွ	(\$698,764)	(\$77,698)	(\$213,779)	0\$
MODEING CAPITAL							
CASH WORKING CAPITAL TOTPIS	(\$2,810,346)	(\$2,640,665)	\$0	(\$169,681)	(\$3,022)	(\$155,143)	\$0
MATERIALS & SUPPLIES TOTPIS	8,261,763	7,762,940	0	498,823	8,884	456,085	0
	0	0	0 1	0	0	0	0
PREPAYMENTS 101PIS	634,351	596,051	o ş	38,300	D82	35,019	O G
IOTAL CASH WORNING CAPITAL OLO & AMOBT	00,000,00	0,017,04	ş c	244, 1000	, C	006,555	<b>}</b> C
VANCES	(15,080,400)	(14,081,607)	0	(998,793)	0	0	0
	(4,064,671)	(3,819,257)	0	(245,414)	(4.371)	(224,387)	0
IG CAPITAL	(\$13,059,303)	(\$12,182,538)	\$0	(\$876,765)	\$2,173	\$111,573	\$0
TOTAL BATE BASE	\$265 152 067	\$247 649 886	O\$	\$17 502 181	\$277 04E	¢21 033 031	¥

cusт-отнек (16)	\$0 (1,984) (8,575) 3,543 (121) (740) (740) (740) (740) (56,60) (1,453) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (105) (106) (106) (106) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (107) (
CUST-INFO (15)	\$0 (2,007) (8,675) (3,674) (1,470) (106) (106) \$165,965 \$165,965 \$165,965 \$0 0 0 0 0 (57,467) (\$57,467) (\$57,467) (\$57,467) (\$57,467) (\$57,467) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$57,67) (\$5
CUST-BILL & COL (14)	\$0 (11,168) (48,267) (14,486) (14,486) (4,165) (3,074) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (8,181) (17,987) (17,987) (17,987)
CUST-METER RDG CUST-BILL & COL. (13) (14)	\$0 (3.564) 1,472 (50) (1,070) (308) (227) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604) (604)
CUST-METER C (12)	\$0 (6,711) (29,003) 11,983 (4,10) (8,705) (2,503) (1,847) (4,916) (354) \$554,873 \$554,873 \$554,873 (192,131) (\$192,131) (\$102,131) (\$102,131) (\$102,131) (\$26,013) (\$26,013) (\$26,013) (\$26,013) (\$26,013) (\$26,013) (\$26,193) (\$26,193)
CUST-TRN-SVC (11)	\$0 (1,712) (7,399) 3,057 (105) (2,221) (639) (471) (1,254) (40) (1,254) (40) (1,254) (49,015) (\$75,491) 221,925 (\$75,491) 221,925 (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,491) (\$75,4
CUST-DIST-SEC (10)	\$0 (12,149) (52,505) 21,692 (14,531) (15,758) (4,531) (3,344) (8,899) (640) \$1,004,478 \$25,838,249 \$1,004,478 \$1,004,478 \$1,004,478 \$1,004,478 \$1,004,478 \$1,004,478 \$1,004,707 (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812) (\$347,812)
CUST-DIST-PRI (9)	\$0 (50,606) (218,704) 90,356 (3,093) (65,638) (13,930) (13,930) (13,930) (13,930) (13,930) (14,873) (13,930) (2,667) \$4,184,081 \$175,575,819 0 0 (1,448,786) (\$1,718,495) 5,051,976 5,051,976 (\$1,718,495) 5,051,976 (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495) (\$1,718,495)
CAP-SUBTRA (8)	\$0 (7.872) (34,019) 14,054 (481) (10,210) (2,936) (2,167) (5,766) (415) \$650,819 \$650,819 \$650,819 \$60,048 \$33,509,048 \$43,505,778 (\$403,533) 1,186,294 0 91,085 \$873,846 0 91,085 \$873,846 0 6583,640) \$290,206 \$43,715,631
	JED JED JED JER JERITES JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIPS JERNIP
	GENERAL PLANT RESERVE CONTINUED 389-LAND & LAND RIGHTS - ACQ ADJ GENLPIS 390-STRUCT & IMPROVE - ACQ ADJ GENLPIS 391-OFFICE FURN & EQUIP - ACQ ADJ GENLPIS 392-TRANSP EQUIP - ACQ ADJ GENLPIS 392-TOOLS, SHOP, & GAR EQ. ACQ AGENLPIS 392-ADORTORY EQUIP - ACQ ADJ GENLPIS 392-ADORTORY EQUIP - ACQ ADJ GENLPIS 392-ADORTORY EQUIP - ACQ ADJ GENLPIS 392-MISCELLANEOUS EQUIP - ACQ AG GENLPIS TOTAL GENERAL PLANT RESERVE  TOTAL RESERVE FOR DEPRECIATION NET PLANT IN SERVICE  ADDITIONS & DEDUCTIONS TO RATE BASE ADDITIONS & DEDUCTIONS TO RATE BASE DEFERRED TAXES AND TAX CREDITS PRODUCTION TRANSMISSION DISTRIBUTION GENERAL TOTAL DEF. TAXES AND TAX CREDITS FOR HORKING CAPITAL CASH WORKING CAPITAL CASH WORKING CAPITAL CASH WORKING CAPITAL CIAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL CIAC & AMORT TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL
44	- 0 c 4 c 0 c 0 c 1 c 1 t 1 t 2 t 2 t 2 t 2 t 2 t 2 t 2 t 2 t

CAP-TRA-WAPA	(2)
CAP-TRA-PEAK	(9)
CAP-PROD	(2)
CUSTOMER	(4)
ENERGY	(3)
DEMAND	(2)
TOTAL COMPANY	Ξ

	(1,217,469)	(1,217,469)	0 1,220,716 (3,272) 24	1,217,469		
	1,117,867	1,117,867	0 1,220,716 3,004 (22)	1,223,698		
	(738,465) (0)	(738,465)	0 1,220,716 (1,984)	1,218,746		
	7,884,147	7,884,147	0 1,220,716 21,186 (154)	1,241,748		
	109,789,968	109,789,968	0 1,220,716 295,025 (2,145)	1,513,597		
	39,171,395 (0)	39,171,394	0 1,220,716 105,260 (765)	1,325,212		
	\$159,280,447 (0)	159,280,446	0 1,220,716 428,014 (3,111)	1,645,619		
	TOTPIS		SALESREV SALESREV SALESREV SALESREV			
<b>OPERATING REVENUES</b>	1 SALES REVENUES 2 SALES OF ELECTRICITY 3 SALES FOR RESALE	4 TOTAL SALES REVENUE		<ul><li>11 TOTAL OTHER OPERATING REV</li><li>12</li></ul>	5 7 4 6 6 7 7 8 7 8 7 8 8 7 8 8 8 8 8 8 8 8 8	36 37 38 39 40 41 42

#### SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 2 OF 20

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

CUST-OTHER	(16)
CUST-INFO	(15)
CUST-BILL & COL	(14)
CUST-METER RDG	(13)
CUST-METER	(12)
CUST-TRN-SVC	(11)
CUST-DIST-SEC	(10)
CUST-DIST-PRI	(6)
CAP-SUBTRA	(8)

### **OPERATING REVENUES**

OPERATING REVENUES	3,833,270 24,840,416 TOTPIS (0) (0) 3,833,270 24,840,416	OTHER OPERATING REVENUES       SALESREV       0       0         450-LATE FEES       0       1,220,716       1,220,716         451-MISCELLANEOUS SERVICE REV       SALESREV       10,301       66,751         454-RENT FROM ELECT PROPERTY       SALESREV       (75)       (485)         456-OTHER ELECTRIC REVENUES       SALESREV       (75)       (485)         TOTAL OTHER OPERATING REV       1,230,942       1,286,982	#5,064,212 \$26,127,398
	5,248,432 (159,978) (0) (0) 5,248,432 (159,978)	0 1,220,716 14,103 (103) 1,234,717 0 1,220,290	\$6,483,150 \$1,060,312
	978) 838,056 (0) (0) 978) 838,056	0 0 716 1,220,716 430) 2,252 3 (16) 290 1,222,952	\$2,061,008
	(213,843) (0) (213,843)	0 1,220,716 (575) 4 1,220,146	\$1,006,303
	3,066,658 (0) 3,066,658	0 1,220,716 8,241 (60) 1,228,897	\$4,295,555
	(864,514) (0) (864,514)	0 1,220,716 (2,323) 1,218,410	\$353,896
	(869,575) (0) (869,575)	0 1,220,716 (2,337) 17 1,218,397	\$348,821

CAP-TRA-WAPA (7)
CAP-TRA-PEAK (6)
CAP-PROD (5)
CUSTOMER (4)
ENERGY (3)
DEMAND (2)
TOTAL COMPANY (1)

44		TOTAL COMPANY (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	CAP-PROD (5)	CAP-TRA-PEAK (6)
45							
OPERATION & MAINTENANCE EXPENSE	XPENSE						
1 POWER PRODUCTION EXPENSE							
3 OPERATION							
	DPROD	\$10,003	\$10,003	0\$	<b>0</b> \$	\$10,003	<b>0\$</b>
	EFUEL	7,621,714	0 2000	7,621,714	0 0	<b>&gt;</b> C	0 22 023
	PRODPIS	37,023	37,023		0		37,023
/ 549-MISC OITH POWER GEN EXP	PRODPIS	10,201	116,201	o	0 0	o c	0,2,01
	PRODPIS	0	0	0	0	0	0
_		7,784,947	163,233	7,621,714	0	10,003	153,230
12 551-SUPERVISION & ENGINEER	LAB55254	0	0	0	0	0	0
	PRODPIS	0	0	0	0	0	0
	PRODPIS	127,265	127,265	0	0	0	127,265
	PRODPIS	65,564	65,564	0 0	0 0	0	65,564
16 BLANK	PRODPIS	000007	00000				00000
17 TOTAL MAINTENANCE EXPENSE	•	192,829	192,829	\$7 621 744	o ş	\$10.003	192,829
18 IOI OIH POWER GENERATION EAF		111,110,14	900,000	1,120,19	€	2000	200,000
19 20 OTHER POWER SUPPLY EXPENSES							
555-PURCHASED POWE							
	DPROD	0	0	0	0	0	0
23 ENERGY CHARGES	EFUEL	95,598,854	0	95,598,854	0	0	0
	EFUEL	0 (	0 0	0 0	0 0	0	0 0
	EPROD	0	0	0 00 00			
	1	95,598,854	0 000	95,596,854	0	0000	0 0
27 556-SYS CONTRL & LOAD DISP	DPROU	3,220	3,220	<b>-</b>	<b>-</b>	3,220	
_	2	\$95,826,472	\$227,618	\$95,598,854	\$0	\$227,618	\$
32							
33							
34							
35							
36							
3/ 38							
					į	1	
40 TOTAL POWER PRODUCTION EXP 41	·	\$103,804,248	\$583,681	\$103,220,568	\$0	\$237,621	\$346,059
42 43							

0000000

\$0

CUST-INFO CUST-OTHER (15) (16)		0 0 0 0 0 0 0 0	00000		0\$ 0\$
CUST-METER RDG CUST-BILL & COL. (13) (14)		00000			0\$
CUST-METER CUST-METE (13)		ç, o o o o o	000000	0000000	O \$
CUST-TRN-SVC (11)		<u> </u>	000000	0000000	08
CUST-DIST-SEC (10)		00000	00000	000000	\$0
CUST-DIST-PRI (9)		00000			0\$ 0\$
CAP-SUBTRA (8)					
	XPENSE	DPROD EFUEL PRODPIS PRODPIS PRODPIS PRODPIS	LAB55254 PRODPIS PRODPIS PRODPIS PRODPIS	DPROD EFUEL EFUEL EPROD DPROD DPROD	
	OPERATION & MAINTENANCE EXPENSE POWER PRODUCTION EXPENSE OTHER POWER GENERATION	OPERATION 546-SUPERVISION & ENGINEERING 547-FUEL 548-GENERATION EXPENSES 549-MISC OTH POWER GEN EXP 550-RENTS 550-TOPER SUPPLIES & EXP TOTAL OPERATION EXPENSE	MAINT ENANCE 552-STRUCTURES 553-GENERATING & ELECT PLT 554-MISC OTH POWER GEN PLT BLANK TOTAL MAINTENANCE EXPENSE TOT OTH POWER GENERATION EXP OTHER POWER SUPPLY EXPENSES	555-PURCHASED POWER DEMAND CHARGES ENERGY CHARGES ENERGY CHARGES OTHER CHARGES TOTAL PURCHASED POWER 556-SYS CONTRL & LOAD DISP 557-OTHER EXPENSES TOTAL OTHER POWER SUPPLY EXP	TOTAL POWER PRODUCTION EXP

	CAP-TRA-WAPA	6
	CAP-TRA-PEAK	(9)
	CAP-PROD	(2)
	CUSTOMER	(4)
	ENERGY	(3)
	DEMAND	(2)
TOTAL	COMPANY	(1)

4 4

OPERATION & MAINTENANCE EXPENSE	兴							
TRANSMISSION EXPENSES OPERATION								
560-SUPERVISION & ENGINEER	TRANPIS	O\$	\$0	\$0	<b>0\$</b>	\$0	<b>\$</b>	<b>\$</b>
561-LOAD DISPATCHING	TRANPIS	960'9	6,095	0	0	0	0	0
562-STATION EXPENSES	TRANPIS	33,073	33,073	0	0	0	0	0
563-OVERHEAD LINE EXPENSES	TRANPIS	26,672	26,672	0	0	0	0	0
564-UNDERGROUND LINE EXP	TRANPIS	15,619	15,619	0	0	0		0
565-TRANSM ELECT BY OTHERS	EFUEL.	8,082,997	0	8,082,997	0	0	0	0
566-MISCELLANEOUS TRNSM EXP	TRANPIS	100,085	100,085	0	0	0	0	0
567-RENTS	TRANPIS	27,940	27,940	0	0	0	0	0
565-TRANSM ELECT BY OTHERS	EFUEL	0	0	0	0	0	0	0
TOTAL OPERATION EXPENSE		8,292,481	209,484	8,082,997	0	0	0	0
MAINTENANCE		c	•	c	c	c	c	c
568-SUPERVISION & ENGINEER	LAB56973	0	>	0	<b>o</b> '	<b>&gt;</b>	<b>o</b> '	<b>.</b>
569-STRUCTURES	TRANPIS	0	0	0	0	0	0	0
570-STATION EQUIPMENT	TRANPIS	22,997	22,997	0	0	0	0	0
571-OVERHEAD LINES	TRANPIS	37,340	37,340	0	0	0	0	0
572-MAINT OF UNDRGRND LINES	TRANPIS	23	23	0	0	0	0	0
573-MAINT MISC TRANSM PLT	TRANPIS	0	0	0	0	0	0	0
TOTAL MAINTENANCE EXPENSE		60,360	60,360	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES		\$8,352,841	\$269,844	\$8,082,997	\$0	\$0	\$0	<b>\$</b>

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 6 OF 20

### FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 RETAIL COST OF SERVICE STUDY UNS ELECTRIC COMPANY

0000000 000000000 CUST-OTHER (16) 000000000 000000 CUST-INFO (15) CUST-METER RDG CUST-BILL & COL 00000000 00000 (13) 0000000000 00000 CUST-METER CUST-TRN-SVC £ CUST-DIST-SEC (10) 00000000 00000 00000000 000000 CUST-DIST-PRI <u>6</u> 37,340 23 \$0 6,095 33,073 15,619 27,940 26,672 100,085 22,997 209,484 CAP-SUBTRA 8 AB56973 TRANPIS TRANPIS **TRANPIS IRANPIS TRANPIS** *IRANPIS* **"RANPIS** RANPIS RANPIS **RANPIS TRANPIS RANPIS** EFUEL. EFUEL OPERATION & MAINTENANCE EXPENSE 566-MISCELLANEOUS TRNSM EXP 567-RENTS 572-MAINT OF UNDRGRND LINES 562-STATION EXPENSES 563-OVERHEAD LINE EXPENSES 564-UNDERGROUND LINE EXP 565-TRANSM ELECT BY OTHERS 565-TRANSM ELECT BY OTHERS 560-SUPERVISION & ENGINEER 568-SUPERVISION & ENGINEER 573-MAINT MISC TRANSM PLT TOTAL OPERATION EXPENSE TRANSMISSION EXPENSES 570-STATION EQUIPMENT 561-LOAD DISPATCHING 571-OVERHEAD LINES 569-STRUCTURES MAINTENANCE **OPERATION** 

60,360 \$269,844

TOTAL TRANSMISSION EXPENSES

TOTAL MAINTENANCE EXPENSE

CAP-TRA-PEAK CAP-TRA-WAPA (6)

CAP-PROD (5)

### UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

TOTAL
COMPANY DEMAND ENERGY CUSTOMER
(1) (2) (3) (4)

# OPERATION & MAINTENANCE EXPENSE CONTINUED

0\$	0	0	0	0	0	0	0	0	0	,	0 (	0	0	0	0	0	0	0	0	0	0	\$0																
0\$	0	0	0	0	0	0	0	0	0	,	0 (	0	0	0	0	0	0	0	0	0	0	\$0																
<u>0</u> 0	0	0	0	0	0	0	0	0	0	,	0 '	0	0	0	0	0	0	0	0	0	0	\$0																
\$154,605 38,585	0	0	0	1,894	778,885	2,373	72,706	5,503	1,054,551		0 '	0	0	0	0	0	315,846	614	1,030	0	317,490	\$1,372,041						,										
0 0	0	0	0	0	0	0	0	0	0	,	0 (	0	0	0	0	0	0	0	0	0	0	\$0																
\$268,825 543,997	74,790	499,849	490,312	0	0	33,454	1,025,052	77,585	3,013,865		0	0	734,286	763,922	108,736	104,881	0	0	14,525	0	1,726,350	\$4,740,215																
\$423,430 582,583	74,790	499,849	490,312	1,894	778,885	35,827	1,097,758	83,088	4,068,416		0	0	734,286	763,922	108,736	104,881	315,846	614	15,555	0	2,043,840	\$6,112,256																
LAB58189 DISTPIS	PLTDSUB	PLTDOHL	PLTDUGL	PLT373	PLT370	DISTPIS	DISTPIS	DISTPIS			LAB59198	PLT361	PLT362	DISTSUB	PLTDUGL	PLT368	PLT373	PLT370	DISTPIS	SALESREV																		
1 DISTRIBUTION EXPENSES 2 OPERATION 3 580-SUPERVISION & ENGINEER 4 581-LOAD DISPATCHING			7 584-UNDERGROUND LINE EXP	8 585-STREET LIGHT & SIGNAL				12 589-RENTS		14 MAINTENANCE		16 591-STRUCTURES	17 592-STATION EQUIPMENT	18 593-OVERHEAD LINES	19 594-UNDERGROUND LINES						_	_	28	29	30	31	32	33	34	35	36	37	ထင္က	39	4.0	42	43	•

CAP-SUBTRA CUST-DIST-PRI CUST-DIST-SEC CUST-TRN-SVC CUST-METER CUST-METER RDG CUST-BILL & COL (8) (10) (11) (12) (13) (14)

44 5

CUST-OTHER (16)

CUST-INFO (15)

	\$1,971 7,142 0	0 1,894 0 439 13,458	25,923 25,923 0 0 315,846 0 316,036 \$341,960
	<b>9</b> 000	000000	0 0000000000000000000000000000000000000
	0000	000000	0 0000000000000000000000000000000000000
	000	000000	0 0000000000000000000000000000000000000
	\$147,939 11,518 0	0 0 0 778,885 708 21,704 1,643	\$62,398 0 0 0 0 0 0 0 0 0 222 \$963,319
	\$4,696 19,924 0	0 0 0 1,225 37,543 2,842	\$66,762 \$66,762
	\$104,670 93,941	0 490,312 0 0 5,777 17,013	\$85,111 0 0 108,736 0 2,508 111,244 \$996,355
	\$164,155 450,056 74,790	499,849 0 0 27,677 848,039 64,187	2,128,753 0 0 734,286 763,922 0 12,017 0 1,615,106 \$3,743,859
	<b>္</b> မွာ ဝ ဝ	000000	0 0000000000000000000000000000000000000
SE CONTINUED	LAB58189 DISTPIS PLTDSUB	PLTDOHL PLTDUGL PLT373 PLT370 DISTPIS DISTPIS DISTPIS	LAB59198 PLT361 PLT362 DISTSUB PLTDUGL PLT368 PLT373 PLT370 DISTPIS SALESREV
OPERATION & MAINTENANCE EXPENSE CONTINUED	DISTRIBUTION EXPENSES OPERATION 580-SUPERVISION & ENGINEER 581-LOAD DISPATCHING 582-STATION EXPENSES	583-OVERHEAD LINE EXPENSES 584-UNDERGROUND LINE EXP 585-STREET LIGHT & SIGNAL 586-METER EXPENSES 587-CUST INSTALLATIONS EXP 588-MISC DISTRIBUTION EXP 589-RENTS	TOTAL OPERATION EXPENSE MAINTENANCE 590-SUPERVISION & ENGINEER 591-STRUCTURES 592-TATION EQUIPMENT 593-OVERHEAD LINES 595-LINE TRANSFORMERS 595-LINE TRANSFORMERS 596-STREET LIGHT & SIGNAL 598-MISC DISTRIBUTION PLANT BLANK TOTAL MAINTENANCE EXPENSE TOTAL DISTRIBUTION EXPENSES
	+ 0 C 4 G	0 - 8 0 0 1 2	$\begin{smallmatrix} & & & & & & & & & & & & & & & & & & &$

CAP-TRA-WAPA	6
CAP-TRA-PEAK	(9)
CAP-PROD	(2)
CUSTOMER	(4)
ENERGY	(3)
DEMAND	(2)
TOTAL COMPANY	(£)

ζ		0,000	\$0	0000	0	0000	၀ ၀ ၀	0\$
(7)								
(6)		Og 0 0 0	80	0000	0 <b>%</b>	0 0 0	0 0	\$346,059
(5)		<u> </u>	\$0	0000	0\$	0000	0 0	\$237,621
(4)		\$260,950 915,625 3,070,993 50,605 39,451	\$4,337,624	\$960 94,671 49,423 31,336 \$176,391	0 <b>\$</b>	0	0 0 0	\$5,886,056
(3)		og o o o	\$0	0000	0,0	0000	0 0	\$111,303,565
(2)		\$0 0 0 713,458	\$713,458	\$13,539 0 0 0 \$13,539	0\$ 0	0 0 0	0 0	\$6,320,736
COMPANY (1)		\$260,950 915,625 3,070,993 764,063	\$5,051,083	\$14,499 94,671 49,423 31,336 \$189,930	0	0000	0	\$123,510,358
	SE CONTINUED	LAB90205 CMETRDG CBILLCOL DISTPIS	5	DISTPIS CINFO CINFO CINFO	LAB91217 CUST	CUST CDSM CENVIRON CUST	CUST	1
	OPERATION & MAINTENANCE EXPENSE CONTINUED	CUSTOMER ACCOUNTS EXPENSES 901-SUPERVISION 902-METER READING EXPENSE 903-CUST RECORDS & COLL EXP 904-UNCOLLECTIBLE ACCOUNTS 905-MISC CLIST ACCTS EXP	TOTAL CUSTOMER ACCTS EXPENSE	CUSTOMER SERVICE & INFO EXP 431-CUSTOMER DEPOSIT INTEREST 908-CUSTOMER ASSISTANCE EXP 909-INFO & INSTRUCT EXP 910-MISC CUST SERV & INFO EX TOTAL CUST SERVICE & INFO EXP	SALES EXPENSES 911-SUPERVISION 912-DEMONSTRATING & SELLING	913-ADVERTISING EXPENSE SAFETY DSM ENVIRONMENTAL OTHER	TOTAL ACCOUNT 913 914-MISCELLANEOUS SALES EXP TOTAL SALES EXPENSES	TOTAL OPER & MAINT EXCL A&G
44	-	- U W 4 W W		-		22228		22 28 33 33 33 33 33 33 33 34 35 36 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38

39,451 \$53,308 9,367 \$395,446 \$4,490 CUST-OTHER (16) 000000 စ္အဝဝဝဝါဋ္ဌ 49,423 31,336 ္အ ဝ 94,671 \$175,431 \$175,431 CUST-INFO (15) ္တဝဝဝ တ္တ္က ဝ CUST-METER RDG CUST-BILL & COL \$3,309,819 \$3,309,819 \$238,825 3,070,993 (45) \$17,635 915,625 **2000** 0000 တ္ထ ဝ \$933,260 \$933.260 (13) 15,107 ္အ ၀ ၀ 0000 CUST-METER \$978,713 \$15,107 00 0 \$496 0 000 26,131 \$26,131 \$93,389 CUST-TRN-SVC 5 CUST-DIST-SEC ၀ ည္ရ 0000 တ္တ္က ဝ 123,205 \$123,205 \$2,338 \$2,338 \$1,121,898 (10) S 590,254 S О 0 000 \$4,345,314 CUST-DIST-PRI \$11,201 \$11,201 6 000 g 0 0 0 0 g န္တ ၀ ၀ ၀န္တ တ္တ္က ဝ ၀ ၀ါဇ္အ \$269,844 CAP-SUBTRA 8 OPERATION & MAINTENANCE EXPENSE CONTINUED CENVIRON CMETRDG CBILLCOL DISTPIS _AB90205 LAB91217 DISTPIS CINFO CINFO CINFO CDSM CUST CUST CUST CUST CUST 431-CUSTOMER DEPOSIT INTEREST TOTAL CUSTOMER ACCTS EXPENSE CUSTOMER ACCOUNTS EXPENSES 908-CUSTOMER ASSISTANCE EXP TOTAL CUST SERVICE & INFO EXP 912-DEMONSTRATING & SELLING 914-MISCELLANEOUS SALES EXP 903-CUST RECORDS & COLL EXP 904-UNCOLLECTIBLE ACCOUNTS CUSTOMER SERVICE & INFO EXP 910-MISC CUST SERV & INFO EX 902-METER READING EXPENSE TOTAL OPER & MAINT EXCL A&G 913-ADVERTISING EXPENSE 905-MISC CUST ACCTS EXP **TOTAL ACCOUNT 913** 909-INFO & INSTRUCT EXP TOTAL SALES EXPENSES **ENVIRONMENTAL** 911-SUPERVISION 901-SUPERVISION SALES EXPENSES SAFETY OTHER

TOTAL COMPANY DEMAND ENERGY CUSTOMER CAP-PROD CAP-TRA-PEAK CAP-TRA-WAPA (1) (2) (3) (4) (5) (6) (7)

OPERATION & MAINTENANCE EXPENSE CONTINUED	TINUED						
-							
∢	LABXAG \$2,958,987	\$2,174,493	0\$	\$784,494	\$89,534	\$104,447	
⋖			0	257,624	29,403	34,300	
⋖	G (1,004,502)	(738,186)	0	(266,316)	(30,395)	(35,457)	
∢	1,174,772		O,	311,458	35,547	41,467	
$\overline{}$	O SId	0	0	0	0	0	
=	TRANPIS 0	0	0	0	0	0	
0	IS 81,780	76,363	0	5,416	0	0	
	TOTPIS 0	0	0	0	0	0	
Q	1 ABXAG 511.137	375.623	0	135,514	15,466	18,042	
. •	Ť	1,462,683	0	527,693	60,226	70,257	
	TOTPIS 0	0	0	0	0	0	
	928-REGULATORY COMMISSION EXP TOTPIS 197,223	185,315	0	11,908	212	10,888	
_	TOTPIS (86,769)	(81,530)	0	(5,239)	(83)	(4,790)	
÷	TOTPIS 350,073	328,937	0	21,136	376	19,326	
¥	5 54,001	50,740	0	3,260	28	2,981	
TOTPIS	0 0	0	0	0	0	0	
	7,198,796	5,411,846	0	1,786,950	200,335	261,460	
щ	GENLPIS 20,026	15,380	0	4,646	517	1,421	
	7,218,822	5,427,226	0	1,791,595	200,851	262,881	
⋖	LABXAG 0	0	0	0	0	0	
	130,729,179	11,747,963	111,303,565	7,677,652	438,472	608,941	

CUST-INFO (15) CUST-METER CUST-METER RDG CUST-BILL & COL (12) (13) (14) CUST-TRN-SVC £ CUST-DIST-SEC (10) CUST-DIST-PRI (9) CAP-SUBTRA (8)

CUST-OTHER (16)

\$202,294 \$1,427,857	\$1,427,	857	\$350,360	\$45,785 15,036	\$215,215	\$27,206	\$368,445 120,996	\$66,221	\$61,621
	(484	(484,722)	(118,939)	(15,543)	(73,060)	(9,236)	(125,078)	(22,481)	(20,919)
80,315 56	20	566,886	139,099	18,178	85,444	10,801	146,279	76,291	24,465
0		0 (	0 (	0 (	0 (	0 (	0 (	0 (	0 (
	•	0 9	0 707	0 0	0 7	<b>5</b> 0	<b>&gt;</b> 0	<b>o</b> 0	0 00
00	-	03,176 0	13,187 0	0	0	00	00	00	0
34 944	· ·	246 649	60.521	2 909	37.176	4.700	63.645	11.439	10.644
	ıσ	960,455	235,671	30,798	144,766	18,300	247,836	44,544	41,450
		0	0	0	0	0	0	0	0
28,319	12	120,600	25,297	5,298	3,510	64	873	157	2,006
	(2)	(53,058)	(11,129)	(2,331)	(1,544)	(28)	(384)	(69)	(883)
2	217	214,066	44,902	9,404	6,230	114	1,549	278	3,561
7,754 3	m	33,021	6,926	1,451	196	<u>∞</u> ⊂	239	გ გ ⊂	940 C
	3,56	3,563,831	860,954	118,780	490,991	60,873	824,400	148,171	143,734
1,498		9.632	2,312	326	1,277	157	2,126	382	378
	3,5	3,573,463	863,266	119,106	492,268	61,030	826,526	148,554	144,112
		0	0	0	0	0	0	0	0
796,609	7,	7,918,777	1,985,164	212,495	1,470,981	994,290	4,136,345	323,984	539,558

;			TOTAL COMPANY (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	CAP-PROD (5)	CAP-TRA-PEAK (6)	CAP-TRA-WAPA (7)
4 <del>4</del>									
	DEPRECIATION & AMORTIZATION EXPENSE	щ.							
<b>←</b> ¢	DEPRECIATION EXPENSE								
4 W	INTANGIBLE DEPREC EXP	:	Č	4	ě	6	é	ě	Ç
4 r		SXGENL	\$20 4 460 543	4 000 135	<u></u>	61.407	<u></u>	\$1 63 274	<u></u>
ດແ	302-FRANCH & CONSENTS - ACO ADJ	SXGEN	1, 100,342	(145)	0	(8)	0	(8)	0
^	303-MISC. INTANG PLT - ACQ ADJ PISX	SXGENL	(119,427)	(113,108)	0	(6,319)	0	(6,511)	0
∞ c	TOTAL INTANGIBLE DEPREC EXPENSE		\$1,040,982	\$985,901	09	\$55,081	<b>9</b>	\$56,753	0 <del>\$</del>
° €	PRODUCTION DEPRECEXP								
= =	340-LAND & LAND RIGHTS	PRODPIS	<b>\$</b>	\$0	\$0	<b>0</b> \$	\$0	\$0	O\$
12	341-STRUCT & IMPROVE	PRODPIS	32,914	32,914	0	0	0	32,914	0
5	342-FUEL HLD PROD, & ACC	PRODPIS	19,643	19,643	0	0	0	19,643	0
14	343-PRIME MOVERS	PRODPIS	308,783	308,783	0	0	0	308,783	0
5	344-GENERATORS	PRODPIS	96,843	96,843	0	0	0	96,843	0
16	345-ACCESSORY ELECT EQ	PRODPIS	53,906	53,906	0 0	0 0	0	53,906	0 0
<u>;</u>	346-MISC POWER PLT EQUIP	PRODPIS	28,904	28,904	<b>-</b>		<b>-</b>	28,304	<b>-</b>
<u>φ</u> (	340-LAND & LAND RIGHTS - ACC ADJ	COUPIS	0 258)	0 258)	0 0	o c	<b>O</b> C	(9.258)	o c
2 6	341-SIROCI & IMPROVE - ACC ADS	Siraco	(6,236)	(6,236)	o	0 0	0 0	(6.296)	0 0
3 5		PRODPIS	(0,230)	(74.538)	0	0	0	(74.538)	0
2 5	344-GENERATORS - ACC ADS	PRODPIS	(15.953)	(15,953)	0	0	0	(15.953)	0
3 8	345-ACCESSORY FLECT EQ - ACQ AD.	COPPIS	(14,093)	(14,093)	0	0	0	(14,093)	0
24.5		ODPIS	(4,797)	(4,797)	0	0	0	(4,797)	0
25	TOTAL PRODUCTION DEPREC EXPENSE		\$423,060	\$423,060	\$0	\$0	\$0	\$423,060	\$0
58									
7 8	I KANSMISSION DEPRECEAP	SIGNAT	\$3 823	\$3 823	0\$	O\$	95	0\$	9
8 8	352-STRUCTURES & IMPROV.	TRANPIS	13,625	13,625	0	0	0	0	0
8	353-STATION EQUIPMENT	TRANPIS	542,398	542,398	0	0	0	0	0
3	354-TOWERS & FIXTURES	TRANPIS	22,677	22,677	0	0	0	0	0
32	355-POLES & FIXTURES	TRANPIS	959,507	959,507	0	0	0	0	0
8		TRANPIS	369,804	369,804	0	0	0	0	0
8	358-UNDERGROUND CONDUCTORS &	ANPIS	1,121	1,121	o (	0 (	o (	0 (	0 (
34	359-ROADS & TRAILS	TRANPIS	3,475	3,475	0 (	0 (	0 (	0 (	0 (
35		TRANPIS	(1,898)	(1,898)	<b>-</b>	0	0 (	0 (	<b>o</b> (
36		ANPIS	(365)	(596)	0 (	0	<b>o</b> (	0 (	0
37	353-STATION EQUIPMENT - ACQ ADJ	ANPIS	(152,537)	(152,537)	<b>-</b>	<b>o</b> 0	0	<b>-</b>	<b>&gt;</b> 0
ထ္က ်	354-TOWERS & FIXTURES - ACQ ADJ	ANPIS	(9,443)	(9,443)	<b>-</b>	<b>&gt;</b> 0	<b>-</b>	<b>-</b>	<b>&gt;</b>
စ္တ (		ANPIS	(135,224)	(135,224)	<b>-</b>	<b>o</b> c			<b>-</b>
40	356-UVHD COND. & DEVICES - ACQ AL LRAI	ANTIO	(012,40)	(01,4,0)	י	•	,	,	>

CUST-INFO (15) CUST-METER CUST-METER RDG CUST-BILL & COL (12) (13) (14) CUST-DIST-SEC CUST-TRN-SVC (10) CUST-DIST-PRI 6) CAP-SUBTRA (8)

CUST-OTHER (16)

	ST MOST ACTED COMA & MOST AND	L									
DEPREC	DEFRECIATION & AMORTIZATION EXTENSE	ENGE									
1 DEPREC	DEPRECIATION EXPENSE										
3 INTANGIE	INTANGIBLE DEPREC EXP	DISKSEN	Ş	\$12	Ş	25	C _S	Q <b>S</b>	0\$	80	9
	302-1 ICANOT & CONDENTO	PISXGENL	170.113	716,248	149,504	31,709	18,331	0	0	0	11,367
	302-FRANCH & CONSENTS - ACQ ADJ PISXGENL	OJ PISKGENL	(22)	(62)	(20)	(4)	(2)	0	0	0	(2)
7 303-MIS	303-MISC. INTANG PLT - ACQ ADJ	PISXGENL	(17,506)	(73,706)	(15,385)	(3,263)	(1,886)	0	0	0	(1,170)
8 TOTAL IN	TOTAL INTANGIBLE DEPREC EXPENSE	щ	\$152,587	\$642,459	\$134,102	\$28,442	\$16,443	\$0	\$0	\$0	\$10,196
9 10 PRODUC	PRODUCTION DEPREC EXP										
11 340-LAN	340-LAND & LAND RIGHTS	PRODPIS	<b>9</b>	\$0	<b>0</b> \$	<b>\$</b>	<b>0\$</b>	<b>%</b>	\$0	\$0	\$0
12 341-STF	341-STRUCT & IMPROVE	PRODPIS	0	0	0	0	0	0	0	0	0
13 342-FUE	342-FUEL HLD PROD, & ACC	PRODPIS	0	0	0	0	0	0	0	0	0
14 343-PRI	343-PRIME MOVERS	PRODPIS	0	0	0	0	0	0	0	0	0
15 344-GEI	344-GENERATORS	PRODPIS	0	0	0	0	0	0	0	0	0
16 345-ACC	345-ACCESSORY ELECT EQ	PRODPIS	0	0	0	0	0	0	0	0	0
17 346-MIS	346-MISC POWER PLT EQUIP	PRODPIS	0	0	0	0	0	0	0	0	0
18 340-LAN	340-LAND & LAND RIGHTS - ACQ ADJ		0	0	0	0	0	0	0	0	0
19 341-STF	341-STRUCT & IMPROVE - ACQ ADJ	PRODPIS	0	0	0	0	0	0	0	0	0
20 342-FUE	342-FUEL HLD PROD, & ACC - ACQ AI PRODPIS	AI PRODPIS	0	0	0	0	0	0 (	0 (	0 (	0 '
21 343-PRI	343-PRIME MOVERS - ACQ ADJ	PRODPIS	0	0	0	0	0	0	0	0	0
22 344-GEI	344-GENERATORS - ACQ ADJ	PRODPIS	0	0	0	0 (	0 (	0 (	0 (	0 (	0 (
23 345-ACC	345-ACCESSORY ELECT EQ - ACQ AD, PRODPIS	,D, PRODPIS	0	0	0	<b>5</b>	o •	o (	o (	o (	<b>5</b> (
24 346-MIS	346-MISC POWER PLT EQUIP - ACQ AL PRODPIS	AL PRODPIS	0	0	0	0	0	0	0	0	
•	TOTAL PRODUCTION DEPREC EXPENSE	NSE	\$0	\$0	<b>0</b> €	\$0	<b>\$</b> 0	<b>0</b> \$	\$0	<b>0</b> \$	တ္တ မ
,	TRANSMISSION DEPREC EXP		000	é	é	é	ě	Ę	ę	ç	ç
	Ş	IKANPIS	\$3,823	<u></u>	<b>À</b> (	<u></u>	O# °	٩	<u></u>	<b>À</b> (	Ģ (
	352-STRUCTURES & IMPROV.	TRANPIS	13,625	0 (	<b>5</b> 6	0 0	0 0	<b>5</b> 0	<b>-</b>	0 0	9 0
	353-STATION EQUIPMENT	IKANPIS	542,398	<b>o</b> (	<b>&gt;</b> (	<b>-</b>	<b>o</b> (	> <	<b>-</b>	> 0	0
	354-TOWERS & FIXTURES	TRANPIS	22,677	<b>5</b> (	<b>&gt;</b> (	<b>5</b> (	<b>&gt;</b> (	> <	<b>-</b>	> 0	0 0
•	355-POLES & FIXTURES	TRANPIS	705,656	<b>o</b> (	<b>.</b>	<b>5</b> (	<b>o</b> •	<b>-</b> (	<b>o</b> (	<b>-</b>	<b>&gt;</b> (
•	356-OVHD COND. & DEVICES	TRANPIS	369,804	0	0	<b>o</b> •	0	o '	o •	<b>5</b> (	<b>.</b>
34 358-UNI	358-UNDERGROUND CONDUCTORS & TRANPIS	S TRANPIS	1,121	0	0	0	0	0	0	0	0
34 359-RO/	359-ROADS & TRAILS	TRANPIS	3,475	0	0	0 '	0 (	0 (	0 (	0 '	0 (
	350-LAND - ACQ ADJ	TRANPIS	(1,898)	0	0	0	0	0	<b>o</b>	<b>5</b>	0
	352-STRUCTURES & IMPROV ACQ ALTRANPIS	AL TRANPIS	(962)	0	0	0	0	0	0	0	0
37 353-STA	353-STATION EQUIPMENT - ACQ ADJ TRANPIS	J TRANPIS	(152,537)	0	0	0	0	0	0	0	0
38 354-TO	354-TOWERS & FIXTURES - ACQ ADJ		(9,443)	0	0	0	0	0	0	0	0
•	355-POLES & FIXTURES - ACQ ADJ	TRANPIS	(135,224)	0	0	0	0	0	0	0	0
40 356-OVF	356-OVHD COND. & DEVICES - ACQ ALTRANPIS	AE TRANPIS	(84,215)	0	0	0	0	0	0	0	0

### RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 **UNS ELECTRIC COMPANY**

		TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	CAP-PROD	CAP-TRA-PEAK	CAP-TRA-WAPA
4	358-UNDERGROUND DEVICES - ACQ / TRANPIS	Ξ		0	0	0	0	0
4	359-ROADS & TRAILS - ACQ ADJ TRANPIS	ļ	(1,121)	0	0	0	0	0
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	TOTAL TRANSMISSION DEPREC EXPENSE	\$1,531,028	\$1,531,028	Q <del>4</del>	<del>9</del>	O <del>\$</del>	<b>9</b>	<b>9</b>
	DEPRECIATION & AMORTIZATION EXPENSE							
-	DISTRIBUTION DEPREC EXPENSE							
7	360-LAND RIGHTS PLT360	\$1,480	\$1,480	\$0	<b>9</b>	\$0	<b>\$</b>	<b>\$</b> 0
က	361-STRUCTURES & IMPROV PLT361	175,281	175,281	0	0	0	0	0
4	362-STATION EQUIPMENT PLT362	1,691,289	1,691,289	0	0	0	0	0
2	XTURES PL	3,293,750	3,293,750	0	0	0	0	0
9	365-OVERHEAD CONDUCT & DEV PLT365	2,342,026	2,342,026	0	0	0	0	0
7	366-UNDERGROUND CONDUIT PLT366	612,122	612,122	0	0	0	0	0
8	367-UNDERGROUND COND & DEV PLT367	1,646,348	1,646,348	0	0	0	0	0
O	368-LINE TRANSFORMERS PLT368	2,798,122	2,798,122	0	0	0	0	0
9	369-SERVICES PLT369	537,690	0	0	537,690	0	0	0
Ξ	370-METERS PLT370	255,143	0	0	255,143	0	0	0
12	371-INSTALLATIONS CUST PREM PLT371	0	0	0	0	0	0	0
13	S PLT	162,199	0	0	162,199	0	0	0
4		(477)	(477)	0	0	0	0	0
15		(40,378)	(40,378)	0	0	0	0	0
16	362-STATION EQUIPMENT - ACQ ADJ PLT362	(358,189)	(358, 189)	0	0	0	0	0
17		(799,568)	(199,568)	0	0	0	0	0
18	365-OVERHEAD COND & DEV - ACQ A PLT365	(482,646)	(482,646)	0	0	0	0	0
19	366-UNDERGRND CONDUIT - ACQ AD PLT366	(152,216)	(152,216)	0	0	0	0	0
20	367-UNDERGR COND & DEV - ACQ AC PLT367	(225,545)	(225,545)	0	0	0	0	0
7	368-LINE TRANSFORMERS - ACQ ADJ PLT368	(431,512)	(431,512)	0	0	0	0	0
22	369-SERVICES - ACQ ADJ PLT369	(134,150)	0	0	(134,150)	0	0	0
23	370-METERS - ACQ ADJ PLT370	(81,914)	0	0	(81,914)	0	0	0
7	373-ST LIGHT & SIGNAL SYS - ACQ AE PLT373	(43,073)	0	0	(43,073)	0	0	0
25	TOTAL DISTRIBUTION DEPREC EXPENSE	\$10,765,782	\$10,069,887	0\$	\$695,895	0\$	0\$	0\$

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

CUST-OTHER (16)	0	0\$		<b>\$</b>	0 0	0	0	0 0	0	0 0	9 0	162,199	0 (	<b>-</b>	0	0	0	0 0	<b>-</b>	<b>-</b>	(43.073)	\$119,127	
CUST-INFO (15)	0	<b>0</b>		<b>%</b>	0 0	0	0	0 0	0	00		0	0 (	<b>o</b> c	0	0	0	0	0		0	\$0	
CUST-BILL & COL (14)	0	<b>0</b> \$		\$	0 0	0	0	0 0	0	00	0	0	0 (	<b>&gt;</b> C	0	0	0	0 (	0		0 0	0\$	
CUST-METER RDG CUST-BILL & COL	0	0\$		\$	0 0	0	0	0 0	0	0 0	<b>o</b> c	0	0 (	<b>o</b> c	0	0	0	0 (	<b>-</b>	o c	0	\$0	
CUST-METER C	0	0\$		\$	00	<b>&gt;</b> 0	0	0 0	0	0 0	233,143	0	0 (	<b>5</b> C	o, O	0	0	0 (	<b>-</b>	(81 014)	(† C	\$173,229	
CUST-TRN-SVC (11)	0	0\$		\$	0	00	0	0 0	0	537,690	0 0	0	0	<b>o</b> c	0	0	0	0 (	0 (0.7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7	(134,150)	0	\$403,540	
CUST-DIST-SEC (10)	0	0\$		0\$	0 (	00	0	612,122	0	0 0	o c	0	0 (	<b>o</b> c	0	0	(152,216)	(225,545)	<b>&gt;</b> 0	<b>-</b>	0 0	\$1,880,709	
CUST-DIST-PRI (9)		0\$		\$1,480	175,281	1,691,289 3.293.750	2,342,026	0 0	2,798,122	0 0		0	(477)	(40,378)	(236, 169)	(482,646)	0	0	(431,512)	<b>o</b> c	0 0	\$8,189,177	
CAP-SUBTRA (8)	(1,121)	\$1,531,028		80	0 (	00	0	00	0	0 0		0	0	0 0	o c	0	0	0	0 (	0 0	0 0	0\$	
	358-UNDERGROUND DEVICES - ACQ # TRANPIS 359-ROADS & TRAILS - ACQ ADJ TRANPIS	TOTAL TRANSMISSION DEPREC EXPEN	DEPRECIATION & AMORTIZATION EXPENSE	DISTRIBUTION DEPREC EXPENSE 360-LAND RIGHTS PLT360	361-STRUCTURES & IMPROV	362-STATION EQUIPMENT PLT362 364-POLES TOWERS & FIXTURES PLT364	365-OVERHEAD CONDUCT & DEV	366-UNDERGROUND CONDUIT PLT366	367-UNDERGROUND COND & DEV 368-LINE TRANSFORMERS	369-SERVICES	370-MEIERS 224 INSTALLATIONS CLIST DREM DI T274	373-STRT LGHT & SIGNAL SYS		361-STRUCTURES & IMPROV - ACQ AI PLT361					368-LINE TRANSFORMERS - ACQ ADJ		372-STIJGHT & SIGNAL SVS - ACO AF	Ĕ	
	4 4	5 4 4 4		- 2	ω ·	4 rc	စ	^	0 0	2	= ;	<u>λ</u> 65	4	<del>1</del> 5	2 7	- 82	9	20	7	8 8	3 5	25	82 82 82 82 82 83 84 84 84 84 84 84 84 84 84 84 84 84 84

CAP-TRA-WAPA	(2)
CAP-TRA-PEAK	(9)
CAP-PROD	(2)
CUSTOMER	(4)
ENERGY	(3)
DEMAND	(2)
TOTAL COMPANY	Ξ

# OPERATION & MAINTENANCE EXPENSE CONTINUED

0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0		S S						<b>9</b>	0	0
5,439	30,245	(4,851)	118	5,981	2,382	6,904	1,234	581	0	(1,045)	(9,266)	0	(69)	(1,685)	(534)	(260)	(1,133)	(73)	\$33,667		\$513,479						\$198,106	0	0
1,977	10,993	(1,763)	43	2,174	998	2,509	449	211	0	(380)	(3,368)	0	(22)	(612)	(194)	(204)	(412)	(26)	\$12,236		\$12,236						9€	0	0
17,779	98,859	(15,855)	384	19,549	7,785	22,568	4,035	1,899	0	(3,416)	(30,288)	0	(227)	(2,507)	(1,746)	(1,831)	(3,704)	(238)	\$110,044		\$861,020						<b>Q</b>	0	165,634
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0		\$0						O\$	0	0
58,860	327,298	(52,491)	1,273	64,722	25,773	74,717	13,359	6,285	0	(11,309)	(100,277)	0	(752)	(18,233)	(5,782)	(6,063)	(12,264)	(789)	\$364,327		\$13,374,202						\$198,106	437,531	2,335,213
76,639	426,158	(68,346)	1,657	84,270	33,558	97,285	17,394	8,184	0	(14,725)	(130,566)	0	(626)	(23,740)	(7,528)	(268'2)	(15,968)	(1,027)	\$474,371		\$14,235,222						\$198,106	437,531	2,500,847
GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	J GENLPIS	GENLPIS	J. GENLPIS	GENLPIS	GENLPIS	AI GENLPIS	GENLPIS		AE GENLPIS	AC GENLPIS	•	'							PRODPIS	TRANPIS	DISTPIS
3 390-STRUCT & IMPROVE	4 391-OFFICE FURN & EQUIP	5 392-TRANSP EQUIP	6 393-STORES EQUIPMENT	7 394-TOOLS, SHOP, & GAR EQ	8 395-LABORATORY EQUIP	9 396-POWER OPER EQUIP	10 397-COMMUNICATION EQUIP	11 398-MISCELLANEOUS EQUIP	12 389-LAND & LAND RIGHTS - ACQ AD.	13 390-STRUCT & IMPROVE - ACQ ADJ	14 391-OFFICE FURN & EQUIP - ACQ AE	15 392-TRANSP EQUIP - ACQ ADJ	16 393-STORES EQUIPMENT - ACQ ADJ	17 394-TOOLS, SHOP, & GAR EQ - ACQ.	18 395-LABORATORY EQUIP - ACQ ADJ	19 396-POWER OPER EQUIP - ACQ ADJ	20 397-COMMUNICATION EQUIP - ACQ ,	21 398-MISCELLANEOUS EQUIP - ACQ /	22 TOTAL GENERAL DEPREC EXPENSE	23	24 TOTAL DEPREC & AMORT EXPENSE	25	26	27 TAXES OTHER THAN INCOME TAXES	28	29 TAXES OTHER THAN INCOME TAXES	30 PRODUCTION PROPERTY TAX	31 TRANSMISSTION PROPERTY TAX	32 DISTRIBUTION PROPERTY TAX
	GENLPIS 76,639 58,860 0 17,779 1,977	GENLPIS 76.639 58.860 0 17,779 1,977 1,977 0 1,977 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	GENLPIS 76.639 58.860 0 17,779 1,977 1,977 1,977 1,977 1,977 1,977 1,993 GENLPIS (68,346) (52,491) 0 (15,855) (1,763)	GENLPIS 76.639 58.860 0 17,779 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977	GENLPIS         76.639         58.860         0         17,779         1,977           GENLPIS         426,158         327,298         0         98,859         10,993           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,763)           GENLPIS         1,657         1,273         0         384         43           EQ         GENLPIS         84,270         64,722         0         19,549         2,174	GENLPIS 76.639 58.860 0 17,779 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993 1,993	GENLPIS         76.639         58,860         0         17,779         1,977           GENLPIS         426,158         327,298         0         98,859         10,993           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,763)           EQ         GENLPIS         1,273         0         384         43           EQ         GENLPIS         84,270         64,722         0         19,549         2,174           GENLPIS         33,558         25,773         0         7,785         866           GENLPIS         97,285         74,717         0         22,568         2,509	GENLPIS         76.639         58.860         0         17,779         1,977           GENLPIS         426,158         327,298         0         98,859         10,993           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,763)           EQ         GENLPIS         1,273         0         384         43           EQ         GENLPIS         84,270         64,722         0         7,785         866           GENLPIS         33,558         25,773         0         7,785         866           GENLPIS         17,394         13,359         0         4,035         449	GENLPIS         76.639         58.860         0         17,779         1,977           GENLPIS         426,158         327,298         0         98,859         10,993           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,763)           EQ         GENLPIS         1,273         0         384         43           EQ         GENLPIS         84,722         0         7,785         86           GENLPIS         33,558         25,773         0         7,785         86           GENLPIS         17,394         13,359         0         4,035         449           IIP         GENLPIS         8,184         6,285         0         1,899         211	GENLPIS         76.639         58.860         0         17,779         1,977           GENLPIS         426,156         327,298         0         98,859         10,993           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,763)           EQ         GENLPIS         1,657         1,273         0         384         43           EQ         GENLPIS         84,270         64,722         0         7,785         866           GENLPIS         33,558         25,773         0         7,785         866           GENLPIS         97,285         74,717         0         22,568         2,509           JIP         GENLPIS         13,359         0         4,035         449           IIP         GENLPIS         8,184         6,286         0         0         0	GENLPIS         76.639         58.860         0         17,779         1,977           GENLPIS         426,158         327,298         0         98,859         10,993         ;           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,763)         ;           GENLPIS         1,657         1,273         0         384         43           EQ         GENLPIS         84,270         64,722         0         7,785         866           GENLPIS         33,558         25,773         0         22,568         2,509           JIP         GENLPIS         17,359         0         4,035         449           JIP         GENLPIS         8,144         6,286         0         4,035         211           ACQ ADJ GENLPIS         8,144         6,286         0         0         0         0         0           ACQ ADJ GENLPIS         (14,725)         (11,309)         0         (3416)         (380)	GENLPIS         76.639         58.860         0         17.779         1,977           GENLPIS         426,156         327,298         0         98.859         10,993           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,763)           GENLPIS         1,657         1,273         0         384         43           EQ         GENLPIS         84,270         64,722         0         19,549         2,174           GENLPIS         33,558         25,773         0         7,785         866           GENLPIS         97,285         74,717         0         22,568         2,509           JIP         GENLPIS         17,394         13,359         0         4,035         449           JIP         GENLPIS         8,184         6,286         0         4,035         241           ACQ ADJ         GENLPIS         (14,725)         (11,309)         0         0         0           ACQ ADJ         GENLPIS         (10,277)         0         (30,288)         (3,368)	GENLPIS         76.639         58.860         0         17.779         1,977           GENLPIS         426,158         327,298         0         98.859         10,993           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,763)           GENLPIS         1,657         1,273         0         384         43           EQ         GENLPIS         84,270         64,722         0         19,549         2,174           EQ         GENLPIS         33,558         25,773         0         7,785         866           JIP         GENLPIS         17,394         13,359         0         4,035         2,509           JIP         GENLPIS         8,184         6,286         0         4,035         244           JIP         GENLPIS         8,184         6,286         0         0         0         0           -ACQ ADJ         GENLPIS         (14,725)         (11,309)         0         (30,288)         (3,368)           ADJ         GENLPIS         0         0         0         0         0         0	76.639         58.860         0         17,779         1,977           426,158         327,298         0         98,859         10,993           1,657         1,273         0         384         43           1,657         1,273         0         19,549         2,174           84,270         64,722         0         19,549         2,174           33,558         25,773         0         22,568         2,509           17,394         13,359         0         4,035         449           17,394         6,285         0         1,899         211           0         0         0         0         0           (14,725)         (11,309)         0         (3,416)         (380)           (13,566)         (100,277)         0         (227)         (25)	76.639         58.860         0         17,779         1,977         5,439           426,158         327,298         0         98,859         10,993         30,245           (68,346)         (52,491)         0         (15,855)         (1,763)         (4,851)           1,657         1,273         0         33,44         43         118           84,270         64,722         0         1,549         2,174         5,981           33,558         25,773         0         7,785         866         2,586           97,285         74,717         0         22,568         2,509         6,904           17,394         13,359         0         4,035         449         1,234           8,184         6,286         0         1,899         211         581           0         0         0         0         0         0         0           (14,725)         (11,309)         0         (3,416)         (3,368)         (1,045)           (13,566)         (100,277)         0         (227)         (25)         (69)           (23,740)         (18,233)         0         (5,507)         (612)         (1,685)	GENLPIS         76.639         58.860         0         17,779         1,977         5,439           GENLPIS         426,158         327,298         0         98,859         10,993         30,245           GENLPIS         426,158         327,298         0         (15,855)         (1,763)         (4,881)           GENLPIS         1,677         1,273         0         1,574         2,174         5,981           EQ         GENLPIS         34,270         64,722         0         7,785         66         2,981           IP         GENLPIS         37,285         74,717         0         22,568         2,509         6,904           JIP         GENLPIS         17,394         13,359         0         4,035         449         1,234           JIP         GENLPIS         8,184         6,286         0         0         0         0         0           ACQ ADJ         GENLPIS         (14,725)         (11,309)         0         0         0         0         0         0           ACQ ADJ         GENLPIS         (14,725)         (11,309)         0         0         0         0         0         0         0 <t< td=""><td>76.639         58.860         0         17,779         1,977         5,439           426,158         327,298         0         98,859         10,993         30,245           426,158         (52,491)         0         (15,855)         (1,763)         (4,881)           1,657         1,273         0         19,549         2,174         5,981           1,657         64,722         0         7,785         866         2,382           97,285         74,717         0         22,568         2,509         6,904           17,394         13,359         0         4,035         449         1,234           8,184         6,285         0         4,035         449         1,234           0         0         0         0         0         0         0           (14,725)         (11,309)         0         0         0         0         0         0           (14,725)         (11,309)         0         (30,288)         (3,368)         (9,266)         0           (130,566)         (100,277)         0         (227)         (25)         (69)           (23,740)         (18,233)         (1,746)         (1,746)</td><td>76.639         58.860         0         17,779         1,977         5,439           426,156         327,298         0         98,859         10,993         30,245           426,156         (52,491)         0         (15,855)         (1,763)         (4,851)           1,657         1,273         0         384         43         118           1,657         1,273         0         19,549         2,174         5,981           33,558         25,773         0         7,785         866         2,382           97,285         74,717         0         22,568         2,509         6,904           17,394         13,359         0         4,035         449         1,234           8,184         6,285         0         0         0         0         0           0         0         0         0         0         0         0         0           (14,725)         (11,309)         0         (30,288)         (3,368)         (1,045)         (1,045)           (130,566)         (100,277)         0         (30,288)         (3,368)         (3,260)         (4,285)           (23,740)         (18,233)         0</td><td>76,639         58,860         0         17,779         1,977         5,439           426,156         327,298         0         98,859         10,993         30,245           426,156         (52,491)         0         (15,855)         (1,763)         (4,851)           1,657         1,273         0         19,549         2,174         5,981           84,270         64,722         0         7,785         866         2,382           97,285         74,717         0         22,688         2,509         6,904           17,394         13,359         0         4,035         449         1,234           17,394         13,359         0         4,035         449         1,234           8,184         6,286         0         1,899         211         581           0         0         0         0         0         0         0           (14,725)         (11,309)         0         (3,416)         (380)         (1,045)           (130,566)         (100,277)         0         (3,276)         (6,2507)         (6,2507)         (6,2507)           (23,740)         (18,233)         0         (1,746)         (1,94)</td><td>GENLPIS         76.639         58.860         0         17,779         1,977         5,439           GENLPIS         426,158         327,298         0         98,859         10,993         30,245           GENLPIS         426,158         327,298         0         98,859         10,993         30,245           GENLPIS         1,657         1,273         0         15,855         1,763         4,851           GENLPIS         84,270         64,722         0         19,549         2,174         5,981           GENLPIS         33,558         25,773         0         22,568         2,609         6,904           GENLPIS         17,394         13,359         0         4,035         449         1,234           GENLPIS         8,184         6,285         0         4,035         449         1,234           GENLPIS         (14,725)         (11,309)         0         3,146         6,969         6,904           GENLPIS         (14,725)         (11,309)         0         3,248         3,248         3,124         5,81           GENLPIS         (13,566)         (10,027)         (13,286)         (12,27)         (25)         (69)</td><td>GENLPIS         76,639         58,860         0         17,779         1,977         5,439           GENLPIS         426,158         327,286         0         98,859         10,993         30,245           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,783)         (4,851)           GENLPIS         4,657         1,273         0         19,549         2,174         5,981           GENLPIS         84,270         64,722         0         19,549         2,174         5,981           GENLPIS         33,558         25,773         0         7,785         866         2,382           GENLPIS         17,394         13,359         0         7,785         866         2,382           GENLPIS         17,394         13,359         0         0         0         0           GENLPIS         1,4725         (11,309)         0         0         0         0           GENLPIS         (14,725)         (11,309)         0         (3,416)         (3,80)         (1,045)           GENLPIS         (130,566)         (100,277)         0         (3,274)         (1,045)           GENLPIS         (1,284)         (1,284</td><td>390-STRUCT &amp; IMPROVE         GENL PIS         76.639         58.860         0         17,779         1,977         5,439           390-STRUCT &amp; IMPROVE         GENL PIS         37.298         0         10,983         30,245           391-OFFICE FURIN &amp; EQUIP         GENL PIS         426,158         37.7298         0         16,5850         1,763         44,851           393-STORES EQUIPMENT         GENL PIS         84,270         64,722         0         19,549         2,174         5,981           394-TOOLS, SHOP, &amp; GAR EQUIP         GENL PIS         33,588         25,773         0         22,588         2,589         6,904           395-LADWIND CATION EQUIP         GENL PIS         17,394         13,359         0         22,588         2,589         6,904           395-CAMMUNICATION EQUIP         GENL PIS         17,394         13,359         0         1,234         1,234           396-MISCELLANEOUS EQUIP         GENL PIS         17,394         13,359         0         1,035         2,114         5,981           396-AINSCELLANEOUS EQUIP         GENL PIS         17,394         13,359         0         1,035         2,146         1,045           396-AINSCELLANEOUS EQUIP         ACA ADJ         GENL PIS</td><td>390-STRUCT &amp; IMPROVE         GENL PIS         56.839         56.860         0         17,779         1,977         5,439           390-STRUCT &amp; IMPROVE         GENL PIS         426,158         327.286         0         10,585         10,583         30,245           391-FICE FURINE EQUIP         GENL PIS         (68,346)         (1,773)         (1,763)         (4,851)         118           392-FEANAP EQUIP         GENL PIS         (8,346)         1,273         0         19,549         2,174         5,881           394-TOOLS, SHOP, &amp;GAR EQ         GENL PIS         34,270         64,722         0         19,549         2,174         5,881           394-TOOLS, SHOP, &amp;GAR EQ         GENL PIS         35,789         67,785         866         6,904           396-POWER OPER EQUIP         GENL PIS         74,717         0         22,568         2,509         6,904           397-CAMAUNICATION EQUIP         GENL PIS         8,184         6,285         0         1,234         1,234           397-CAMAUNICATION EQUIP         GENL PIS         8,184         6,285         0         1,249         1,124         1,234           397-CAMAUNICATION EQUIP         GENL PIS         1,1339         0         0         0</td><td>390-STRUCT &amp; IMPROVE         GENL PIS         76.839         58.860         0         17,779         1,977         5,439           390-STRUCT &amp; IMPROVE         GENL PIS         42.136         32.7286         0         10,993         30.245           391-OFFICE FURIN &amp; EQUIP         GENL PIS         (85.346)         (87.249)         0         1657         17.63         (4,851)           392-TRONES EQUIP         GENL PIS         34.70         64.722         0         19,549         2,174         5,981           394-TOOLS, SHOP, &amp; GARE         GENL PIS         33.586         25.777         0         7,785         866         5,382           396-LADORATIORY EQUIP         GENL PIS         97.226         74,717         0         22.568         2,509         6,904           396-LAND KIGHTS - ACOADU         GENL PIS         13,345         0         1,899         2,11         5,91           396-LAND KIGHTS - ACOADU         GENL PIS         1,134         1,358         0         1,445         1,244           396-LAND KIGHTS - ACOADU         GENL PIS         1,14,725         1,14,725         0         1,446         1,246           396-TRANSP EQUIP         GENL PIS         1,14,725         1,14,725         0</td><td>390-STRUCT &amp; IMPROVE         GENL PIS         76.539         58.860         0         17,779         1,977         5,439           391-OFFICE LINR &amp; EQUIP         GENL PIS         (46.158)         (7.246)         0         98.899         10,933         30.246           392-TORISE EQUIPMENT         GENL PIS         (48.72)         0         1,658-50         (1.739)         (4.851)           393-TOOLS, SHOP, &amp; GAR EQ         GENL PIS         33.568         2,173         0         1,658-50         2,174         5,981           394-TOOLS, SHOP, &amp; GAR EQ         GENL PIS         33.568         2,477         0         2,268         2,698         2,982           396-POWER OPER EQUIP         GENL PIS         1,3359         0         1,248         5,981         3,982           396-POWER OPER EQUIP         GENL PIS         1,3359         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0</td><td>390-STRUCT &amp; IMPROVE         GENL PIS         7.6.639         58.860         0         17779         1.977         5.439           391-OFICE FURN &amp; EQUIP         GENL PIS         (426.168)         327.296         0         17779         1.0545         30.245           391-OFICE FURN &amp; EQUIP         GENL PIS         (426.168)         (32.739)         0         16.57         (1.657)         (4.851)         30.245           394-TOOLS, SHOP, &amp; GARE CO         GENL PIS         (4.722)         0         16.54         2.362         2.382           394-TOOLS, SHOP, &amp; GARE CO         GENL PIS         33.588         25.773         0         2.568         2.382           394-TOOLS, SHOP, &amp; GARE CO         GENL PIS         17.344         1.359         2.174         5.981           396-EMONALONICATION EQUIP         GENL PIS         17.344         6.286         0         1.689         2.174         5.981           396-MONALONICATION EQUIP         GENL PIS         17.344         6.286         0         1.689         2.174         5.981         1.045           396-MONALONICATION EQUIP         GENL PIS         1.785         1.065         0         0         0         0         0         0         0         0         0&lt;</td><td>390 STRUCT &amp; IMPROVE         GENILPIS         76.539         6.88 66         0         17779         1.977         5.439           390 STRUCT &amp; IMPROVE         GENILPIS         (85.48)         327.286         0         98.859         (1.763)         30.245           392-TRANDE EQUIP         GENILPIS         (82.491)         0         (15.887)         (1.7783)         4.851)           392-TRANDE EQUIP         GENILPIS         33.558         25.773         0         22.688         2.382           394-TOOLS SADPA CAR EQUIP         GENILPIS         33.558         25.773         0         7.786         8.66         2.382           396-LABORATORY EQUIP         GENILPIS         37.739         0         22.588         2.599         6.904           396-LABORATORY EQUIP         GENILPIS         17.394         17.345         0         1.899         2.17         5.91           396-LABORATORY EQUIP         GENILPIS         17.344         6.285         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0</td><td>366-STRUCT &amp; MAPPOVE         GENUPIS         76.839         56.896         0         17779         1,477         5,439           369-STRUCT &amp; MAPPOVE         GENUPIS         GENUPIS         327,298         0         16,569         10,993         30,245           382-TRANDE EQUIP         GENUPIS         1,677         1,273         0         1,867         1,773         0         1,867         1,773         0         1,869         2,846         2,845         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245</td><td>369 STRUCT &amp; MAPROVE         GENLIPS         76.55.9         56.89         0         17.779         1.977         5.439           389 STRUCT &amp; MAPROVE         GENLIPS         GENLIPS         426.158         327.298         0         0.0993         30.246           389 FLOFFICE FURIN &amp; EQUIP         GENLIPS         (18.346)         1.273         0         (15.687)         (1.783)         (4.881)           389 STORES EQUIPANENT         GENLIPS         8.4270         1.273         0         1.268         2.174         3.944           389 STORES EQUIPANENT         GENLIPS         8.4270         0         1.273         0         1.268         2.381           389 STORES EQUIPANENT         GENLIPS         17.394         17.374         0         2.2688         2.509         6.994           399 STORES EQUIPANENT SALOLIS         GENLIPS         17.394         6.285         0         1.045         1.045           390 STORES EQUIPANENT SALOLIS         GENLIPS         17.394         17.309         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0</td></t<>	76.639         58.860         0         17,779         1,977         5,439           426,158         327,298         0         98,859         10,993         30,245           426,158         (52,491)         0         (15,855)         (1,763)         (4,881)           1,657         1,273         0         19,549         2,174         5,981           1,657         64,722         0         7,785         866         2,382           97,285         74,717         0         22,568         2,509         6,904           17,394         13,359         0         4,035         449         1,234           8,184         6,285         0         4,035         449         1,234           0         0         0         0         0         0         0           (14,725)         (11,309)         0         0         0         0         0         0           (14,725)         (11,309)         0         (30,288)         (3,368)         (9,266)         0           (130,566)         (100,277)         0         (227)         (25)         (69)           (23,740)         (18,233)         (1,746)         (1,746)	76.639         58.860         0         17,779         1,977         5,439           426,156         327,298         0         98,859         10,993         30,245           426,156         (52,491)         0         (15,855)         (1,763)         (4,851)           1,657         1,273         0         384         43         118           1,657         1,273         0         19,549         2,174         5,981           33,558         25,773         0         7,785         866         2,382           97,285         74,717         0         22,568         2,509         6,904           17,394         13,359         0         4,035         449         1,234           8,184         6,285         0         0         0         0         0           0         0         0         0         0         0         0         0           (14,725)         (11,309)         0         (30,288)         (3,368)         (1,045)         (1,045)           (130,566)         (100,277)         0         (30,288)         (3,368)         (3,260)         (4,285)           (23,740)         (18,233)         0	76,639         58,860         0         17,779         1,977         5,439           426,156         327,298         0         98,859         10,993         30,245           426,156         (52,491)         0         (15,855)         (1,763)         (4,851)           1,657         1,273         0         19,549         2,174         5,981           84,270         64,722         0         7,785         866         2,382           97,285         74,717         0         22,688         2,509         6,904           17,394         13,359         0         4,035         449         1,234           17,394         13,359         0         4,035         449         1,234           8,184         6,286         0         1,899         211         581           0         0         0         0         0         0         0           (14,725)         (11,309)         0         (3,416)         (380)         (1,045)           (130,566)         (100,277)         0         (3,276)         (6,2507)         (6,2507)         (6,2507)           (23,740)         (18,233)         0         (1,746)         (1,94)	GENLPIS         76.639         58.860         0         17,779         1,977         5,439           GENLPIS         426,158         327,298         0         98,859         10,993         30,245           GENLPIS         426,158         327,298         0         98,859         10,993         30,245           GENLPIS         1,657         1,273         0         15,855         1,763         4,851           GENLPIS         84,270         64,722         0         19,549         2,174         5,981           GENLPIS         33,558         25,773         0         22,568         2,609         6,904           GENLPIS         17,394         13,359         0         4,035         449         1,234           GENLPIS         8,184         6,285         0         4,035         449         1,234           GENLPIS         (14,725)         (11,309)         0         3,146         6,969         6,904           GENLPIS         (14,725)         (11,309)         0         3,248         3,248         3,124         5,81           GENLPIS         (13,566)         (10,027)         (13,286)         (12,27)         (25)         (69)	GENLPIS         76,639         58,860         0         17,779         1,977         5,439           GENLPIS         426,158         327,286         0         98,859         10,993         30,245           GENLPIS         (68,346)         (52,491)         0         (15,855)         (1,783)         (4,851)           GENLPIS         4,657         1,273         0         19,549         2,174         5,981           GENLPIS         84,270         64,722         0         19,549         2,174         5,981           GENLPIS         33,558         25,773         0         7,785         866         2,382           GENLPIS         17,394         13,359         0         7,785         866         2,382           GENLPIS         17,394         13,359         0         0         0         0           GENLPIS         1,4725         (11,309)         0         0         0         0           GENLPIS         (14,725)         (11,309)         0         (3,416)         (3,80)         (1,045)           GENLPIS         (130,566)         (100,277)         0         (3,274)         (1,045)           GENLPIS         (1,284)         (1,284	390-STRUCT & IMPROVE         GENL PIS         76.639         58.860         0         17,779         1,977         5,439           390-STRUCT & IMPROVE         GENL PIS         37.298         0         10,983         30,245           391-OFFICE FURIN & EQUIP         GENL PIS         426,158         37.7298         0         16,5850         1,763         44,851           393-STORES EQUIPMENT         GENL PIS         84,270         64,722         0         19,549         2,174         5,981           394-TOOLS, SHOP, & GAR EQUIP         GENL PIS         33,588         25,773         0         22,588         2,589         6,904           395-LADWIND CATION EQUIP         GENL PIS         17,394         13,359         0         22,588         2,589         6,904           395-CAMMUNICATION EQUIP         GENL PIS         17,394         13,359         0         1,234         1,234           396-MISCELLANEOUS EQUIP         GENL PIS         17,394         13,359         0         1,035         2,114         5,981           396-AINSCELLANEOUS EQUIP         GENL PIS         17,394         13,359         0         1,035         2,146         1,045           396-AINSCELLANEOUS EQUIP         ACA ADJ         GENL PIS	390-STRUCT & IMPROVE         GENL PIS         56.839         56.860         0         17,779         1,977         5,439           390-STRUCT & IMPROVE         GENL PIS         426,158         327.286         0         10,585         10,583         30,245           391-FICE FURINE EQUIP         GENL PIS         (68,346)         (1,773)         (1,763)         (4,851)         118           392-FEANAP EQUIP         GENL PIS         (8,346)         1,273         0         19,549         2,174         5,881           394-TOOLS, SHOP, &GAR EQ         GENL PIS         34,270         64,722         0         19,549         2,174         5,881           394-TOOLS, SHOP, &GAR EQ         GENL PIS         35,789         67,785         866         6,904           396-POWER OPER EQUIP         GENL PIS         74,717         0         22,568         2,509         6,904           397-CAMAUNICATION EQUIP         GENL PIS         8,184         6,285         0         1,234         1,234           397-CAMAUNICATION EQUIP         GENL PIS         8,184         6,285         0         1,249         1,124         1,234           397-CAMAUNICATION EQUIP         GENL PIS         1,1339         0         0         0	390-STRUCT & IMPROVE         GENL PIS         76.839         58.860         0         17,779         1,977         5,439           390-STRUCT & IMPROVE         GENL PIS         42.136         32.7286         0         10,993         30.245           391-OFFICE FURIN & EQUIP         GENL PIS         (85.346)         (87.249)         0         1657         17.63         (4,851)           392-TRONES EQUIP         GENL PIS         34.70         64.722         0         19,549         2,174         5,981           394-TOOLS, SHOP, & GARE         GENL PIS         33.586         25.777         0         7,785         866         5,382           396-LADORATIORY EQUIP         GENL PIS         97.226         74,717         0         22.568         2,509         6,904           396-LAND KIGHTS - ACOADU         GENL PIS         13,345         0         1,899         2,11         5,91           396-LAND KIGHTS - ACOADU         GENL PIS         1,134         1,358         0         1,445         1,244           396-LAND KIGHTS - ACOADU         GENL PIS         1,14,725         1,14,725         0         1,446         1,246           396-TRANSP EQUIP         GENL PIS         1,14,725         1,14,725         0	390-STRUCT & IMPROVE         GENL PIS         76.539         58.860         0         17,779         1,977         5,439           391-OFFICE LINR & EQUIP         GENL PIS         (46.158)         (7.246)         0         98.899         10,933         30.246           392-TORISE EQUIPMENT         GENL PIS         (48.72)         0         1,658-50         (1.739)         (4.851)           393-TOOLS, SHOP, & GAR EQ         GENL PIS         33.568         2,173         0         1,658-50         2,174         5,981           394-TOOLS, SHOP, & GAR EQ         GENL PIS         33.568         2,477         0         2,268         2,698         2,982           396-POWER OPER EQUIP         GENL PIS         1,3359         0         1,248         5,981         3,982           396-POWER OPER EQUIP         GENL PIS         1,3359         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	390-STRUCT & IMPROVE         GENL PIS         7.6.639         58.860         0         17779         1.977         5.439           391-OFICE FURN & EQUIP         GENL PIS         (426.168)         327.296         0         17779         1.0545         30.245           391-OFICE FURN & EQUIP         GENL PIS         (426.168)         (32.739)         0         16.57         (1.657)         (4.851)         30.245           394-TOOLS, SHOP, & GARE CO         GENL PIS         (4.722)         0         16.54         2.362         2.382           394-TOOLS, SHOP, & GARE CO         GENL PIS         33.588         25.773         0         2.568         2.382           394-TOOLS, SHOP, & GARE CO         GENL PIS         17.344         1.359         2.174         5.981           396-EMONALONICATION EQUIP         GENL PIS         17.344         6.286         0         1.689         2.174         5.981           396-MONALONICATION EQUIP         GENL PIS         17.344         6.286         0         1.689         2.174         5.981         1.045           396-MONALONICATION EQUIP         GENL PIS         1.785         1.065         0         0         0         0         0         0         0         0         0<	390 STRUCT & IMPROVE         GENILPIS         76.539         6.88 66         0         17779         1.977         5.439           390 STRUCT & IMPROVE         GENILPIS         (85.48)         327.286         0         98.859         (1.763)         30.245           392-TRANDE EQUIP         GENILPIS         (82.491)         0         (15.887)         (1.7783)         4.851)           392-TRANDE EQUIP         GENILPIS         33.558         25.773         0         22.688         2.382           394-TOOLS SADPA CAR EQUIP         GENILPIS         33.558         25.773         0         7.786         8.66         2.382           396-LABORATORY EQUIP         GENILPIS         37.739         0         22.588         2.599         6.904           396-LABORATORY EQUIP         GENILPIS         17.394         17.345         0         1.899         2.17         5.91           396-LABORATORY EQUIP         GENILPIS         17.344         6.285         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	366-STRUCT & MAPPOVE         GENUPIS         76.839         56.896         0         17779         1,477         5,439           369-STRUCT & MAPPOVE         GENUPIS         GENUPIS         327,298         0         16,569         10,993         30,245           382-TRANDE EQUIP         GENUPIS         1,677         1,273         0         1,867         1,773         0         1,867         1,773         0         1,869         2,846         2,845         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245         30,245	369 STRUCT & MAPROVE         GENLIPS         76.55.9         56.89         0         17.779         1.977         5.439           389 STRUCT & MAPROVE         GENLIPS         GENLIPS         426.158         327.298         0         0.0993         30.246           389 FLOFFICE FURIN & EQUIP         GENLIPS         (18.346)         1.273         0         (15.687)         (1.783)         (4.881)           389 STORES EQUIPANENT         GENLIPS         8.4270         1.273         0         1.268         2.174         3.944           389 STORES EQUIPANENT         GENLIPS         8.4270         0         1.273         0         1.268         2.381           389 STORES EQUIPANENT         GENLIPS         17.394         17.374         0         2.2688         2.509         6.994           399 STORES EQUIPANENT SALOLIS         GENLIPS         17.394         6.285         0         1.045         1.045           390 STORES EQUIPANENT SALOLIS         GENLIPS         17.394         17.309         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 18 OF 20

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

CUST-OTHER (16) CUST-INFO (15) CUST-METER CUST-METER RDG CUST-BILL & COL (12) (13) (14) CUST-DIST-PRI CUST-DIST-SEC CUST-TRN-SVC (10) (11) CAP-SUBTRA (8)

OPERATION & MAINTENANCE EXPENSE CONTINUED

0\$	1,445	8,036	(1,289)	31	1,589	633	1,835	328	154	0	(278)	(2,462)	0	(18)	(448)	(142)	(149)	(301)	(19)	\$8,946	\$138,268					9	30,660	200,00
\$0	1,462	8,130	(1,304)	32	1,608	640	1,856	332	156	0	(281)	(2,491)	0	(19)	(453)	(144)	(151)	(302)	(20)	\$9,050	\$9,050					9	o c	>
0\$	8,135	45,236	(7,255)	176	8,945	3,562	10,327	1,846	869	0	(1,563)	(13,859)	0	(104)	(2,520)	(462)	(838)	(1,695)	(109)	\$50,353	\$50,353				•	9	,	כ
0\$	601	3,340	(236)	13	661	263	763	136	64	0	(115)	(1,023)	0	(8)	(186)	(23)	(62)	(125)	(8)	\$3,718	\$3,718				•	<u>,</u>	o c	>
0\$	4,888	27,182	(4,359)	106	5,375	2,140	6,205	1,109	522	0	(626)	(8,328)	0	(62)	(1,514)	(480)	(504)	(1,019)	(99)	\$30,258	\$219,929				;	<u>⊋</u> ⊂	40 445	2++'5+
0\$	1,247	6,935	(1,112)	27	1,371	546	1,583	283	133	0	(240)	(2,125)	0	(16)	(386)	(123)	(128)	(260)	(17)	\$7,719	\$439,701					<u></u>	85 520	00,000
\$0	8,849	49,208	(7,892)	191	9,731	3,875	11,233	2,008	945	0	(1,700)	(15,076)	0	(113)	(2,741)	(698)	(912)	(1,844)	(119)	\$54,775	\$2,069,586				÷	<u></u>	403.260	702,200
0\$	36,861	204,971	(32,873)	767	40,532	16,140	46,791	8,366	3,936	0	(7,083)	(62,799)	0	(471)	(11,418)	(3,621)	(3,797)	(2,680)	(464)	\$228,160	\$9,059,796				•	<u>Ģ</u> ⊂	1 021 053	000,100,1
0\$	5,734	31,882	(5,113)	124	6,305	2,511	7,278	1,301	612	0	(1,102)	(9,768)	0	(73)	(1,776)	(293)	(291)	(1,195)	(77)	\$35,489	\$1,719,105				;	\$0 427 534	55, 55	>
GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	J GENLPIS	GENLPIS	SJ GENLPIS	GENLPIS	GENLPIS	AI GENLPIS	GENLPIS	GENLPIS	AL GENLPIS	AC GENLPIS						!	PRODPIS	SIGTOR	CINICIO
1 GENERAL DEPREC EXPENSE 2 389-LAND & LAND RIGHTS	3 390-STRUCT & IMPROVE	4 391-OFFICE FURN & EQUIP	5 392-TRANSP EQUIP	6 393-STORES EQUIPMENT	7 394-TOOLS, SHOP, & GAR EQ	8 395-LABORATORY EQUIP	9 396-POWER OPER EQUIP	10 397-COMMUNICATION EQUIP	11 398-MISCELLANEOUS EQUIP	12 389-LAND & LAND RIGHTS - ACQ ADJ	13 390-STRUCT & IMPROVE - ACQ ADJ	14 391-OFFICE FURN & EQUIP - ACQ ADJ GENLPIS	15 392-TRANSP EQUIP - ACQ ADJ	16 393-STORES EQUIPMENT - ACQ ADJ	17 394-TOOLS, SHOP, & GAR EQ - ACQ AI GENLPIS	18 395-LABORATORY EQUIP - ACQ ADJ GENLPIS	19 396-POWER OPER EQUIP - ACQ ADJ GENLPIS	20 397-COMMUNICATION EQUIP - ACQ AEGENLPIS	21 398-MISCELLANEOUS EQUIP - ACQ AE GENLPIS	_	23 24 TOTAL DEPREC & AMORT EXPENSE	25 26	27 TAXES OTHER THAN INCOME TAXES	28	$\vdash$	30 PRODUCTION PROPERTY TAX	31 I I RANSMISS I I ON PROPERTIT I AV	32 DISTRIBUTION PROPERTY TAX

CAP-TRA-WAPA (7)		0	0	0	0\$	Ç	O#	\$0				0	c	0	0	0,	ć	5	0		0	00	0
CAP-TRA-PEAK (6)	9,468	15,731	183	2,762	\$226,249		\$1,348,008	\$992,897				2,341,565	600 044	000,94	226,249	1,506,376	Ċ	5	1,506,376 0		1,506,376	0	0
CAP-PROD (5)	184	13,485	157	2,367	\$16,193		\$466,902	\$13,380				480,281	720 473	0,4,00,4	16,193	25,616	c	5	25,616 0		25,616	0 284	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
CUSTOMER (4)	10,355	118,151	1,371	20,743	\$316,255		\$8,854,927	\$270,968				9,125,895	7 677 660	0	316,255	1,131,988	ć	D	1,131,988 0		1,131,988	128 078	0 0,027
ENERGY (3)	0	0	0	0	<b>0</b> \$		\$111,303,565	80				111,303,565	444 2002 EBE	0	0	0	c	D	00		0	00	00
DEMAND	161,150	327,497	3,801	57,497	\$3,520,795		\$28,642,960	\$11,853,646				40,496,606	44 747 065	0 11,747,903	3,520,795	25,227,849	•	0	25,227,849 0		25,227,849	0007	0 (566,1
TOTAL COMPANY (1)	171,505	445,648	5,173	78,240	\$3,837,049		\$148,801,451	\$12,124,615				160,926,066	0000000	97,729,178	3,837,049	26,359,837	•	0	26,359,837 0		26,359,837	0	0,121,207
	TOTPIS	LABXAG	LABXAG	LABXAG			TAX	AE TAX			"					0		TOTPIS				TOTPIS	TOTPIS
	33 GENERAL PROPERTY TAX			36 REGULATORY & OTHER	37 TOTAL TAXES OTHER THAN INCOME 38	50 60 60 60	40 TOTAL EXPENSES BEFORE INCOME TAX	42 OPERATING INCOME BEFORE INCOME TAX	64 44	45	DEVELOPMENT OF INCOME TAXES	1 TOTAL OPERATING REVENUES	2 3 LESS:	4 OPERATION & MAINT EXPENSE 5 DEBREC & AMORT EXPENSE	6 TAXES OTHER THAN INCOME	7 8 OPERATING INCOME BEFORE TAXES	Щ	11 INTEREST	13 STATE TAXABLE INCOME 14 TOTAL STATE INCOME TAX	15	17 FEDERAL TAXABLE INCOME	19 STATE AND FEDERAL INCOME TAX	20 INC LAX 21 DEF INC TAX

		CAP-SUBTRA (8)	CUST-DIST-PRI (9)	CUST-DIST-SEC (10)	CUST-TRN-SVC (11)			CUST-BILL & COL (14)	CUST-INFO (15)	CUST-ОТНЕR (16)
33 GENERAL PROPERTY TAX 34 PAYROLL TAX	TOTPIS LABXAG	24,626 30,467	104,873 215,047	21,998 52,767	4,607 6,896	3,052 32,413	56 4,097	759 55,491	136 9,973	1,745 9,281
_	LABXAG	354 5.349	2,496	613 9.264	80 1,211	376 5,691	48 719	644 9,742	116 1,751	108 1,629
Ĕ		\$498,327	\$2,292,124	\$487,902	\$98,322	\$90,977	\$4,920	\$66,636	\$11,977	\$43,422
38 39 40 TOTAL EXPENSES BEFORE INCOME TAX	TAX	\$3,014,041	\$19,270,697	\$4,542,652	\$750,518	\$1,781,888	\$1,002,928	\$4,253,334	\$345,011	\$721,248
41 42 OPERATING INCOME BEFORE INCOME TAX	AE TAX	\$2,050,171	\$6,856,701	\$1,940,497	\$309,794	\$279,121	\$3,374	\$42,220	\$8,885	(\$372,427)
43 45 45 45										
DEVELOPMENT OF INCOME TAXES	<b></b>									
1 TOTAL OPERATING REVENUES		5,064,212	26,127,398	6,483,150	1,060,312	2,061,008	1,006,303	4,295,555	353,896	348,821
2 3 LESS: 4 OPERATION & MAINT EXPENSE 5 DEPREC & AMORT EXPENSE 6 TAXES OTHER THAN INCOME		796,609 0 498,327	7,918,777 0 2,292,124	1,985,164 0 487,902	212,495 0 98,322	1,470,981 0 90,977	994,290 0 4,920	4,136,345 0 66,636	323,984 0 11,977	539,558 0 43,422
7 8 OPERATING INCOME BEFORE TAXES	Ø	3,769,276	15,916,497	4,010,083	749,495	499,050	2,093	92,574	17,935	(234,159)
9 10 LESS: 11 INTEREST	TOTPIS	0	0	0	0	0	0	0	0	0
12 13 STATE TAXABLE INCOME 14 TOTAL STATE INCOME TAX 15		3,769,276 0	15,916,497 0	4,010,083 0	749,495 0	499,050 0	7,093	92,574 0	17,935 0	(234,159) 0
16 17 FEDERAL TAXABLE INCOME		3,769,276	15,916,497	4,010,083	749,495	499,050	7,093	92,574	17,935	(234,159)
18 19 STATE AND FEDERAL INCOME TAX 20 INC TAX 21 DEF INC TAX	TOTPIS TOTPIS TOTPIS	0 304,589 0	0 1,297,131 0	0 272,086 0	0 56,981 0	0 37,750 0	0 693 0	0 9,387 0	0 1,687 0	21,578 0

## UNS ELECTRIC POSITION - FINAL

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

	PRESENT RATE OF RETURN SUMMARY SCHEDULE	TOTAL RESIDENTIAI 1 2 E - REVENUE REQUIREMENTS	RESIDENTIAL 2 XUIREMENTS	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7
	RATE OF RETURN	3.77%	2.42%	%92'9	10.53%	-5.33%	-2.86%	-14,43%
	REVENUES REQUIRED							
•	DEMAND COMPONENTS	40,496,606	20,352,968	3,280,445	14,879,655	1,654,275	336,005	(6,742)
٠ ،	DEMAND PRODUCTION	480,281	244,439	28,510	145,237	55,855	5,511	730
i m	DEMAND TRANSMISSION (PEAKING)	2,341,565	1,025,781	172,212	1,100,061	36,397	10,008	(2,893)
4	DEMAND TRANSMISSION (WAPA)	0	0	0	0	0	0	0
LC)	DEMAND SUBTRANSMISSION	5,064,212	2,248,505	366,446	2,308,295	121,365	24,691	(5,091)
, C	DEMAND DISTRIBUTION PRIMARY	26,127,398	13,502,371	2,159,837	8,975,876	1,193,007	295,796	512
7	DEMAND DISTRIBUTION SECPMDARY	6,483,150	3,331,872	553,440	2,350,186	247,651	0	0
- 00	Ш	111,303,565	54,866,812	6,328,497	32,658,900	15,102,131	2,134,174	213,051
0		9,125,895	6,492,211	1,144,766	876,573	236,050	18,474	357,820
5	CUSTOMER SERVICE DROP	1,060,312	542,068	89,047	375,792	42,559	11,163	(316)
: =	CUSTOMER METER	2,061,008	1,591,275	309,813	157,375	849	1,696	0
. 5	CUSTOMER METER READING	1,006,303	775,750	131,774	60,284	37,487	1,008	0
	CUSTOMER BILLING & COLLECTION	4,295,555	3,252,363	556,821	256,457	154,925	4,186	70,802
4	CUSTOMER INFORMATION	353,896	281,688	48,883	22,772	196	326	0
5	CUSTOMER OTHER	348,821	49,068	8,429	3,893	32	63	287,334
2	21 TOTAL COMPANY	160,926,066	81,711,991	10,753,709	48,415,127	16,992,456	2,488,654	564,129

UNS ELECTRIC POSITION - FINAL

	TOTAL 1	RESIDENTIAL 2	ses 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7
PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST	E - UNIT COST						
RATE OF RETURN	3.77%	2.42%	8.76%	10.53%	-5.33%	-2.86%	-14.43%
\$/KWH							
1 DEMAND COMPONENTS	0.0246	0.0251	0.0351	0.0309	0.0074	0.0107	(0.0021)
2 DEMAND PRODUCTION	0.0003	0.0003	0.0003	0.0003	0.0003	0.0002	0.0002
3 DEMAND TRANSMISSION (PEAKING)	0.0014	0.0013	0.0018	0.0023	0.0002	0.0003	(0.000)
4 DEMAND TRANSMISSION (WAPA)	0.000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5 DEMAND SUBTRANSMISSION	0.0031	0.0028	0.0039	0.0048	0.0005	0.0008	(0.0016)
6 DEMAND DISTRIBUTION PRIMARY	0.0159	0.0167	0.0231	0.0186	0.0054	0.0094	0.0002
7 DEMAND DISTRIBUTION SECPMDARY	0.0039	0.0041	0.0059	0.0049	0.0011	0.0000	0.0000
8 ENERGY COMPONENTS	0.0677	0.0677	0.0677	0.0677	0.0677	0.0677	0.0677
9 CUSTOMER COMPONENTS	0.0056	0.0080	0.0123	0.0018	0.0011	9000'0	0.1138
10 CUSTOMER SERVICE DROP	9000'0	0.0007	0.0010	0.0008	0.0002	0.0004	(0.0001)
11 CUSTOMER METER	0.0013	0.0020	0.0033	0.0003	0.0000	0.0001	0.0000
12 CUSTOMER METER READING	0.0006	0.0010	0.0014	0.0001	0.0002	0.000	0.0000
13 CUSTOMER BILLING & COLLECTION	0.0026	0.0040	0.0060	0.0005	0.0007	0.0001	0.0225
14 CUSTOMER INFORMATION	0.0002	0.0003	0.0005	0.0000	0.0000	0.000	0.0000
15 CUSTOMER OTHER	0.0002	0.0001	0.0001	0.0000	0.0000	0.0000	0.0914
21							
<b>ω</b> σ.							
2. 6							
21 TOTAL COMPANY	0.0979	0.1009	0.1151	0.1004	0.0762	0.0790	0.1794
DELIVERY	0.030200	0.033143	0.047366	0.032680	0.008479	0.011251	0.111623
FUEL	0.067738	0.067738	0.067738	0.067738	0.067738	0.067738	0.067738
TOTAL	0.097937	0.100880	0.115104	0.100418	0.076216	0.078989	0.179360

### UNS ELECTRIC POSITION - FINAL

CLAIMED RATE OF RETURN SUMMARY SCHEDUL	ш	TOTAL RESIDENTIAL 1 2 - REVENUE REQUIREMENTS	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7
RATE OF RETURN	6.88%	6.88%	6.88%	6.88%	6.88%	6.88%	6.88%
REVENUES REQUIRED							
1 DEMAND COMPONENTS	52,258,858	30,327,169	3,316,178	10,974,161	6,613,628	864,670	163,053
	493,430	254,861	28,545	140,405	62,685	6,040	895
3 DEMAND TRANSMISSION (PEAKING)	3,379,184	1,848,159	174,913	718,776	575,403	51,807	10,127
	9		0	0	0	0	0
	7,132,334	3,887,621	371,831	1,548,339	1,195,680	108,003	20,860
6 DEMAND DISTRIBUTION PRIMARY	32,931,009	19,302,698	2,181,185	0,842,453	3,774,081	028,820	1/1/181
DEMAND DISTRIBUTION SECREDARY     ENEDGY COMPONENTS	0,522,901	54.866.812	6.328.497	32.658.900	15,102,131	2.134.174	213,051
	10.863.642	7.240.372	1,148,105	749,003	363,344	38,183	1,324,636
	1,369,697	805,829	90,017	278,777	159,957	29,490	5,626
	2,442,598	1,994,367	311,783	131,948	1,654	2,846	(O)
12 CUSTOMER METER READING	1,011,429	780,506	131,797	59,984	38,120	1,022	0
13 CUSTOMER BILLING & COLLECTION	4,370,673	3,315,659	557,130	252,465	163,356	4,367	969'22
	365,275	293,708	48,942	22,014	220	391	(0)
	1,303,970	50,303	8,435	3,815	3/	000 004	1,241,314
16 TOTAL COMPANY	174,426,065	92,434,354	10,782,78	44,382,063	22,079,103	3,037,027	867,007,1
18 CUSTOMER COMPONENT \$/MO/CUST	10.08736	7.72310	12.30077	31.05317	1,593.61476	93.58530	61.98867
2 2	1.643.153.389	809.988.329	93,426,398	482,137,131	222,949,894	31,506,409	3,145,228
	89,746	78,125	7,778	2,010	19	34	1,781
Service Drop	(309,385)	0.859556	0.964445	11.557927	701.563820	72.280365	0.263266
Metering	(381,590)	2.127336	3.340440	5.470472	7.254002	6.976405	(0.00000)
Meter Reading	(5,126)		1.412069	2.486878	167.194747	2.504646	0.00000
Billing & Collections	(75,118)		5.969083	10.467030	716.472678	10.703500	3.635923
Customer Services	(11,379)	0.313291	0.524363	0.912689	0.965876	0.95/598	(0.000000)
Customer Other	(900, 149)	7.723	12.301	31.053	1,593.615	93.585	61.989
Service Dmo		0.89	0.98	11.17	176.09	12.36	90:0
Meterina		2.20	3.39	5.28	1.82	1.19	(0.00)
Meter Reading		0.86	1.43	2.40	41.97	0.43	00:0
Billing & Collections		3.66	6.07	10.11	179.84	1.83	0.76
Customer Services		0.32	0.09	0.15	0.04	0.03	(0.00) 12.18
		8.000	12.500	30.000	400.000	16.000	13.000
Energy	0.067738	8.000000 0.067738	12.500000 0.067738	30.000000	400.000000	0.067738	0.067738

### UNS ELECTRIC POSITION - FINAL

		TOTAL	RESIDENTIAL	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7	
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - 1	- UNIT COSTS	ı	•		ı			
	RATE OF RETURN	6.88%	6.88%	6.88%	6.88%	6.88%	6.88%	6.88%	
	\$/KWH								
_	DEMAND COMPONENTS	\$0.0318	\$0.0374	\$0.0355	\$0.0228	\$0.0297	\$0.0274	\$0.0518	
- (1	DEMAND PRODUCTION	\$0.0003	\$0.0003	\$0.0003	\$0.0003	\$0.0003	\$0.0002	\$0.0003	
. (7)	DEMAND TRANSMISSION (PEAKING)	\$0.0021	\$0.0023	\$0.0019	\$0.0015	\$0.0026	\$0.0016	\$0.0032	
4	DEMAND TRANSMISSION (WAPA)	\$0.000	\$0.000	\$0.0000	\$0.000	\$0.000	\$0.000	\$0.000	
· un	DEMAND SUBTRANSMISSION	\$0.0043	\$0.0048	\$0.0040	\$0.0032	\$0.0054	\$0.0034	\$0.0066	
, c	DEMAND DISTRIBUTION PRIMARY	\$0.0200	\$0.0238	\$0.0233	\$0.0142	\$0.0169	\$0.0222	\$0.0417	
_	DEMAND DISTRIBUTION SECPMDARY	\$0.0051	\$0.0062	\$0.0060	\$0.0036	\$0.0045	\$0.000	\$0.0000	
- ω	ENERGY COMPONENTS	\$0.0677	\$0.0677	\$0.0677	\$0.0677	\$0.0677	\$0.0677	\$0.0677	
()	CUSTOMER COMPONENTS	\$0.0066	\$0.0089	\$0.0123	\$0.0016	\$0.0016	\$0.0012	\$0.4212	
10	DEMAND DISTRIBUTION TRANSF & SVCS	\$0.0008	\$0.0010	\$0.0010	\$0.000	\$0.0007	\$0.000	\$0.0018	
Ξ	CUSTOMER METER	\$0.0015	\$0.0025	\$0.0033	\$0.0003	\$0.000	\$0.0001	\$0.0000	
17	CUSTOMER METER READING	\$0.000	\$0.0010	\$0.0014	\$0.0001	\$0.0002	\$0.000	\$0.0000	
(1)	CUSTOMER BILLING & COLLECTION	\$0.0027	\$0.0041	\$0.0060	\$0.0005	\$0.0007	\$0.0001	\$0.0247	
7	CUSTOMER INFORMATION	\$0.0002	\$0.0004	\$0.0005	\$0.000	\$0.000	\$0.000	\$0.0000	
47	CUSTOMER OTHER	\$0.0008	\$0.0001	\$0.0001	\$0.000	\$0.000	\$0.000	\$0.3947	
2	SYSTEM BENEFITS	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.0000	
-	RENEWABLES								
32	ENVIRONMENTAL								
€ 1	DSM								
Χ F	LOW INCOME	\$0 1062	\$0.1141	\$0.1155	\$0.0921	\$0.0990	\$0.0964	\$0.5407	
4		1	· · · · · · · · · · · · · · · · · · ·		:				

DEVELOPMENT OF LABOR ALLOCATON FACTOR	ATON FACTOR	-	2	က	4	်က	9	<b>2</b>
POWER PRODUCTION LABOR OTHER POWER GENERATION								
JTERATION 546-SUPERVISION & ENGINEER	OX546	0	0 (	0 (	0 (	0 (	0 (	0 (
547-FUEL	OX547	0	0	0 (	o (	0 (	<b>o</b> (	0 (
548-GENERATION EXPENSES	OX548	0 (	0 (	0 (	0 (	0	0 0	0 0
549-MISC OTH POWER GEN EXP	OX549	0	0	<b>o</b> (	<b>ɔ</b> (	o (	<b>o</b> (	0
550-RENTS	OX550	00	0 0	00	00	0 0	0 0	00
550.1-OPER SUPPLIES & EXP TOTAL OPERATION LABOR	- InsexO	0	0	0	0	0	0	0
MAINTENANCE		c	c	c	c	c	c	c
551-SUPERVISION & ENGINEER	MX551	<b>-</b>	<b>&gt;</b> C	-	<b>.</b>			0 0
552-STRUCTURES	MX55Z	0 100		0 0	0 0	0 66	2	,
553-GENERATING & ELECT PLT	MX553	67,025		3,916	19,529	8,239	108 149	41.
554-MISC OTH POWER GEN PLT	MX554	45,896	23,57	2,682	13,373	5,642	548	<b>∞</b> α
554.1-OTHER PLANT MAINT	MX5541	0			0 00		0 0	
TOTAL MAINTENANCE LABOR		112,921	57,998	6,598	32,902	13,881	1,349	192
TOT OTH POWER GENERATION LABOR		12,921	086'/0	080'0	32,302	100,61	9 <del>+</del> 0,1	761
555-PURCHASED POWER	OX555	0	0	0	0	0	0	0
556-SYS CONTRL & LOAD DISP	OX556	1,230		72	358	151	15	2
557-OTHER EXPENSES	OX557	276,007		16,126	80,422	33,930	3,298	470
TOTAL OTHER POWER SUPPLY LABOR		277,237		16,198	80,780	34,081	3,312	472
TOTAL POWER PRODUCTION LABOR		390,158	200,392	22,796	113,683	47,962	4,661	664
FRANSMISSION LABOR								
DPERATION 560-SUPERVISION & ENGINEER	OX560	0	0	0	0	0	0	0
561-LOAD DISPATCHING	OX561	28,539		1,667	8,316	3,508	341	49
562-STATION EXPENSES	OX562	21,914	11,255	1,280	6,385	2,694	262	37
563-OVERHEAD LINE EXPENSES	OX563	13,801	7,088	806	4,021	1,697	165	23
564-UNDERGROUND LINE EXP	OX564	0	0	0	0	0	0	0
565-TRANSM ELECT BY OTHERS	OX565	0		0	0	0	0	0
566-MISCELLANEOUS TRNSM EXP	OX566	24,624	12,64	1,439	7,175	3,027	294	42
567-RENTS	OX267	0		0	0	0	0	0
TOTAL OPERATION LABOR MAINTENANCE		88,878	45,649	5,193	25,897	10,926	1,062	151
568-SUPERVISION & ENGINEER	MX568	0	0	0	0	0	0	0
569-STRUCTURES	MX569	0		0	0	0	0	0
570-STATION EQUIPMENT	MX570	15,938		931	4,644	1,959	190	27
571-OVERHEAD LINES	MX571	24,951	12,81	1,458	7,270	3,067	298	42
572-MAINT OF UNDRGRND LINES	MX572	0	0	0	0	0	0	0
573-MAINT MISC TRANSM PLT	MX573	0		0	0	0	0	0
TOTAL MAINTENANCE LABOR		40,889		2,389	11,914	5,026	489	70
TOTAL TRANSMISSION LABOR		129.767	66,651	7 582	37.811	15 952	1 550	221

FING	156 6,173 37 37 573 0 1,137 0 318 1,337	9,732 0 0 0 1,562 117,379 0 0	20,725 3,049 0 16,722 0 326 20,097
STREET LIGHTING 7			-
INTERRUPTIBLE 6	205 6,199 248 3,868 0 0 601 319	12,784 0 0 6,071 10,535 1,029 0 0 0 0	30,418 187 72 958 0 19 1,236
LPS 5	1,631 38,102 1,267 19,772 30,522 0 36 1,964 8,251	101,845 0 31,028 53,848 7,880 5,258 5,258 0 0	199,858 6,862 2,681 35,685 0 10 45,239
LGS 4	5,091 106,012 3,509 54,749 84,513 0 35,547 5,463 22,957	317,840 0 85,915 149,101 21,818 14,558 0 6 6	589,239 11,084 4,255 56,626 0 1,105 73,069
SGS 3	2,568 31,025 994 15,506 23,936 77,947 1,599 6,719	160,293 0 24,333 42,228 6,179 4,123 0 14 14	237,171 24,305 9,330 124,169 0 2,423 160,227
RESIDENTIAL 2	17,640 241,181 7,797 121,650 187,785 0 460,544 12,429 52,227	1,101,254 0 190,900 331,299 48,480 32,348 0 0 0 603,111	1,704,365 143,604 55,124 733,644 0 14,313 946,685
TOTAL F	27,291 428,693 13,851 216,119 326,755 1,137 574,975 22,093 92,833	1,703,747 0 0 339,146 588,573 84,357 57,469 117,379 105 0	2,890,776 189,091 71,462 967,804 0 18,196 1,246,553
ALLOC ON FACTOR CONTINUED	LAB58189	LAB59198 MX591 MX592 MX593 OX584 MX595 MX596 MX596 MX597	LAB90205 OX902 OX903 OX904 OX905
ALLOC DEVELOPMENT OF LABOR ALLOCATON FACTOR CONTINUED	1 DISTRIBUTION LABOR 2 OPERATION 3 580-SUPERVISION & ENGINEER 4 581-LOAD DISPATCHING 5 582-SITATION EXPENSES 6 583-OVERHEAD LINE EXPENSES 7 584-UNDERGROUND LINE EXP 8 585-SITREET LIGHT & SIGNAL 9 586-METER EXPENSES 11 588-MISC DISTRIBUTION EXP 12 580 DEATE		25 TOTAL DISTRIBUTION LABOR 26 27 CUSTOMER ACCOUNTS LABOR 28 901-SUPERVISION 29 902-METER READING EXPENSE 30 903-UNCOLLECTBLE ACCOUNTS 32 905-MISCEL CUST ACCTS EXP 33 TOTAL CUSTOMER ACCTS LABOR 34 35 36 37 40 41 42

STREET LIGHTING 7	0000	0000	47,705 0 0 0 798 1,072 0 0 0 0 0 0 0 49,879 784 50,663 51,739 16,876 69,818
INTERRUPTIBLE 6	0 148 40 26 214	0000	23,070 0 0 906 1,215 0 345 0 25,536 5,933 51,955 19,140 79,544
LPS	0 83 22 15 120	0000	167,579 0 0 6,226 8,356 0 0 2,375 0 0 184,536 56,637 25,876 61,050 319,331 131,590 537,847 1,088,151
LGS 4	0 8,754 2,370 1,562 12,677	0000	449,994 0 0 16,659 22,357 0 0 6,353 0 495,364 134,244 629,608 61,332 144,704 888,486 352,085 1,446,607 2,902,694
SGS 3	19,196 5,198 3,404 27,798	0000	177,306 0 0 4,582 6,149 0 1,748 1,748 26,919 216,704 12,298 29,017 260,023 96,841 398,179
RESIDENTIAL 2	0 113,416 30,712 20,113 164,241	0000	1,280,609 0 0 0 36,272 48,679 0 13,834 1,379,394 1,379,394 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,030 1,616,03
TOTAL 1	0 141,597 38,343 25,110 205,050	0000	2,146,264 0 0 0 65,443 87,829 0 24,959 0 2,324,495 460,725 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,220 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,7
ALLOC FACTOR CONTINUED	0.0007 0.0008 0.0009 0.0010	0.0011 0.0012 0.0013 0.0014	OX920 OX921 OX922 TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS
ALLOC DEVELOPMENT OF LABOR ALLOCATON FACTOR CONTINUED	CUSTOMER SERVICE & INFO LABOR 907-SUPERVISION 908-CUSTOMER ASSISTANCE EXP 909-INFO & INSTRUCT EXP 910-MISC CUST SERV & INFO EX TOTAL CUST SERV & INFO LABOR	SALES EXPENSES 911-SUPERVISION 912-DEMONSTRATING & SELLING 913-ADVERTISING EXPENSE 914-MISCELLANEOUS SALES EXP	ADMINISTRATIVE & GENERAL LABOR OPERATION 920-ADMIN & GENRL SALARIES 921-OFFICE SUPPLIES & EXP 922-ADMIN EXP TRANSF-CREDIT 923-OUTSIDE SERVICES EMPLOY 924-PROPERTY INSURANCE 926-IMPLOYEE PENSNS & BENE 926-IMPLOYEE PENSNS & BENE 927-FRANCHISE REQUIREMENTS 928-TRANCHISE REQUIREMENTS 928-TRANSPORTATION EXP TOTAL OPERATION EXP TOTAL OPERATION LABOR MAINTENANCE  xxx-OTHER LABOR TOTAL ADMIN & GENERAL LABOR CAPITALIZED LABOR PRODUCTION TRANSMISSION DISTRIBUTION GENERAL TOTAL CAPITALIZED LABOR TRANSMISSION DISTRIBUTION GENERAL TOTAL CAPITALIZED LABOR PRODUCTION TRANSMISSION DISTRIBUTION GENERAL TOTAL CAPITALIZED LABOR
DEVE		σ <b>⊢</b>	14 ADMI 15 ADMI 16 OPE 17 OPE 18 920-1 19 922-1 19 922-1 19 922-1 19 922-1 19 922-1 19 923-1 19

STREET LIGHTING 7	442	442 442	442	1,174 1,174 1,174 1,174 1,174 1,174	1,174 0 1,174	
; INTERRUPTIBLE L 6	3,105	3,105 3,105	3,105	7,921 7,921 7,921 7,921 0 0	0 0 7,921 7,921	
LPS 5	31,943	31,943	31,943	40,488 40,488 40,488 40,488 40,488 40,488	40,488 40,488 40,488 40,488	
LGS 4	75,714	75,714 75,714	75,714	112,109 112,109 112,109 112,109 112,109 0	112,109 112,109 112,109 112,109	
SGS 3	15,182	15,182 15,182	15,182	31,751 31,751 31,751 31,751 31,751 31,751	31,751 31,751 31,751 31,751	
RESIDENTIAL 2	133,463	133,463 133,463	133,463	249,103 249,103 249,103 249,103 249,103 249,103	249,103 249,103 249,103 249,103	
TOTAL F	259,850	259,850 259,850	259,850	442,547 442,547 442,547 442,547 434,626 433,451	434,626 433,451 442,547 441,373	
ALLOC	DPROD	DTRAN DTRAN2	DTRANSUB	DDISPSUB DDISTPOL DDISTPUL DDISTSOL DDISTSOL DDISTSUL	DDISTSOT DDISTSUT DDISTSOS DDISTSUS	
ALLOCATION FACTOR TABLE	1 CAPACITY RELATED 2 CAPACITY - PRODUCTION RELATED 2 DEMAND PRODUCTION	5 6 CAPACITY - TRANSMISSION RELATED 7 DEMAND TRANSMISSION (PEAKING) 8 DEMAND TRANSMISSION (WAPA) 9	10 12 CAPACITY - SUBTRANSMISSION RELATED 13 DEMAND SUBTRANSMISSION 14	18 19 CAPACITY - DISTRIBUTION RELATED 20 DIST - PRI DIST SUBSTATIONS 21 DIST - PRIMARY OVERHEAD LINES 22 DIST - PRIMARY UNDERGROUND LINES 23 DIST - SEC DIST SUBSTATIONS 24 DIST - SEC OVERHEAD LINES 25 DIST - SEC UNDERGROUND LINES 26 DIST - STREET LIGHTING	28 29 CUSTOMER - DIST SERVICE RELATED 30 DIST - OVERHEAD LINE TRANSFRMRS 31 DIST - UNDERGROUND LINE TRANSFRMRS 32 DIST - OVERHEAD SERVICES 33 DIST - UNDERGROUND SERVICES 34 35	37. 38 39 40 41 42 43 44

		8 7	£ £ £ 0 0 + 0 £ 0 88 88
STREET LIGHTING 7		442 3,145,228	1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781 1,781
INTERRUPTIBLE 6		3,105 31,506,409	34 102 102 102 950 335,496 2,481,085 2,481,085
LPS 5		31,943 222,949,894	19 57 3,800 57 57 57 8,753 214,661 16,938,518 16,938,518
LGS 4		75,714 482,137,131	2,010 6,030 6,030 6,030 6,030 225 725 150 48,286,092 48,286,092
SGS 3		15,182 93,426,398	7,778 13,223 13,223 13,223 13,223 155,680 1,341,984 10,569,832
RESIDENTIAL 2		133,463 809,988,329	78,125 78,125 78,125 78,125 78,125 1,054,918 1,719,187 80,442,482 80,442,482
TOTAL 1		259,850 1,643,153,389	89,746 99,317 103,060 97,536 97,536 1,220,716 3,611,478 159,280,447
ALLOC		EPROD EFUEL	CUSTAVG CUST CBILLCOL CINFO CINETERS CLIGHT CMETRDG CMSREV DDEPOS EXP904
ALLOCATION FACTOR TABLE CONTINUED	ENERGY RELATED	ENERGY PRODUCTION PWR SUPPLY ENERGY PRODUCTION PWR SUPPLY	CUSTOMER RELATED - DISTRIBUTION UNWEIGHTED CUSTOMER BILLS WEIGHTED CUSTOMER BILLS BILLING AND COLLECTION CUSTOMER INFORMATION METERS STREET LIGHTING MISC SERVICE REVENUES CUSTOMER DEPOSITS CUSTOMER DEPOSITS 904-UNCOLLECTIBLE ACCOUNT EXP
ALLOC	- 0	3 ENERG 4 ENERG 5	

INTERRUPTIBLE 6  6  7,095,127  7,436,350  331,165  890,383  5,873,580  889,386  6,763,962  249,837  2,481,085  174,612  114,612  11,612  0  0  1,501,809  248,648  8,398  8,398  1,423,592  0  889,386  1,423,592  0  889,386  1,423,592  0  889,386  1,423,592	
NTERE	
LPS 5 5 48.669,108 51,124,641 3,407,390 9,161,247 36,100,474 4,545,804 4,545,804 8,626,975 7,276,224 1,270,881 4,645,804 8,626,975 7,276,224 1,270,881 4,645,804 6,117,825 6,117,825	
LGS 4 130,234,432 136,789,928 8,076,377 21,714,474 100,431,872 12,158,066 4,878,067 12,158,066 4,878,060 3,526,411 196,993 1,414,707 12,687,067 23,887,590 20,147,439 4,076,847 12,683,063 21,254,411 3,518,995 4,96,480 0 12,587,067 20,147,439 16,939,900	
SGS 3,369,469 37,673,965 1,619,502 4,354,259 29,395,708 3,564,910 33,749,967 1,788,330 10,569,332 400,674 3,564,910 6,765,445 5,706,159 1,154,645 3,564,910 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,765,445 6,766,190 7,706,159 6,766,190 7,706,159 7,706,159 6,767,720 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,086,683 1,08	
RESIDENTIAL  2 281,025,732 297,836,666 14,236,470 38,276,749 228,512,514 27,968,168 266,789,262 13,191,266 80,442,482 12,052,010 437,714 3,143,47 27,968,168 53,077,667 44,767,139 9,058,659 27,968,168 53,077,667 44,767,139 37,640,063	
10TAL 1 508,416,989 537,367,989 27,718,071 74,523,928 406,174,990 49,687,180 49,687,180 49,687,180 49,425,615 777,627 5,584,527 49,687,180 94,295,758 83,901,339 13,891,158 83,901,339 13,891,158 83,901,339 65,495,508 65,495,508 65,495,508	
ALLOC  PISXGENL  TOTPIS PRODPIS TRANPIS DISTRANPIS	
ALLOCATION FACTOR TABLE CONTINUED INTERNALLY DEVELOPED PLANT IN SERVICE EXCL GENERAL TOTAL PLANT IN SERVICE PRODUCTION PLANT IN SERVICE DISTRIBUTION PLANT IN SERVICE DISTRIBUTION PLANT IN SERVICE DISTRIBUTION PLANT IN SERVICE DISTRIBUTION PLANT IN SERVICE DISTRIBUTION PLANT IN SERVICE DISTRIBUTION PLANT BASE RATE SALES REVENUE ACCOUNT 360 ACCOUNT 361 ACCOUNT 364 ACCOUNT 365 ACCOUNT 366 ACCOUNT 366 ACCOUNT 366 ACCOUNT 367 ACCOUNT 367 ACCOUNT 368 ACCOUNT 373 DISTRIBUTION SUBSTATIONS DISTRIBUTION OVERHEAD LINES DISTRIBUTION UNDERGROUND LINES DISTRIBUTION UNDERGROUND LINES	

STREET LIGHTING 7		14,589 63 198 0 0	192 0 0 217 112 192 182,990	382 382 0 0 10 27 170 170 4 8	151 0 0 39 64 64 70 70 1,389 1,326 0 0	
INTERRUPTIBLE 6		146,141 442 1,388 0	1,353 0 0 1,521 783 1,349	38 2,681 0 73 395 319 1187 154,986 1,196 1,062	1,062 0 0 275 446 0 0 3,177 3,177 8,425 1,339 8,947 0 0	
LPS 5		1,034,146 4,551 14,285 0	13,916 0 15,645 8,060 13,881	396 27,585 0 749 4,066 3,279 1,920 1,920 12,303 3,435	10,926 0 2,827 4,590 6,026 5,026 25,311 51,779 6,842 45,730 45,730	
LGS 4		2,236,377 10,787 33,860 0	32,999 0 37,082 19,104 0 32,902 28,050,794	938 65,384 0 1,776 9,637 7,772 4,551 29,162 29,162 8141	25,897 0 0 6,701 10,880 7 7 78,992 144,068 18,946 126,625 126,625 126,815	
SGS 3		433,355 2,163 6,790 0	6,300 0 0 7,436 3,831 6,598 5,435,559	188 13,111 0 356 1,932 1,558 913 459,583 5,848 5,848	5,193 0 1,344 2,182 2,389 39,837 42,163 5,366 35,863 35,917 0	
RESIDENTIAL 2		3,757,105 19,015 59,686 0	58,161 0 0 65,366 33,675 0 57,998 47,125,215	1,654 115,255 0 3,130 16,987 13,699 8,022 3,984,493 51,405 14,350	45,649 0 11,811 19,179 127,693 327,759 42,098 281,357 281,781 623,872	
TOTAL 1		7,621,714 37,023 116,207 0	112,921 0 0 127,265 65,564 112,921 95,598,854	3.220 224,398 0 6,095 33,073 26,672 15,619 8,082,997 100,085	88.878 0 22.997 37,340 23 40,889 423,430 582,583 74,790 499,849 490,312 1,894 778,885	
ALLOC	0	0X546 0X547 0X548 0X550 0X550	MX551 MX551 MX553 MX553 MX554 MX5541 MX5541 LAB55254	0X556 0X557 0X561 0X562 0X563 0X564 0X566 0X566	LAB56167 MX568 MX569 MX570 MX571 MX572 MX573 LAB56973 OX581 OX581 OX582 OX584 OX585	
	ALLOCATION FACTOR TABLE CONTINUED INTERNALLY DEVELOPED CONTINUED	ACCOUNT 546 ACCOUNT 548 ACCOUNT 548 ACCOUNT 549 ACCOUNT 550	ACCOUNT 593.1 ACCOUNT 551 ACCOUNT 553 ACCOUNT 554 ACCOUNT 554 ACCOUNT 554 ACCOUNT 554.1 ACCOUNT 554.1	ACCOUNT 566 ACCOUNT 556 ACCOUNT 561 ACCOUNT 563 ACCOUNT 563 ACCOUNT 565 ACCOUNT 566 ACCOUNT 566	ABOR ACCOUNT 561-567  ACCOUNT 568  ACCOUNT 569  ACCOUNT 570  ACCOUNT 573  ACCOUNT 580  ACCOUNT 581  ACCOUNT 582  ACCOUNT 583  ACCOUNT 583  ACCOUNT 583  ACCOUNT 583  ACCOUNT 585  ACCOUNT 586  ACCOUNT 586	
	ALLOCATION FACTOR TABLE  1 INTERNALLY DEVELOPED C	3 ACCOUNT 546 4 ACCOUNT 547 5 ACCOUNT 548 6 ACCOUNT 549 7 ACCOUNT 550				44

ALLOCATION FACTOR TABLE CONTINUED  ACCOUNT 584  CACCOUNT 5		ALLOC	TOTAL 1	RESIDENTIAL 2	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	LIGHTING 7	
NUTS 561-589 LAB58189 1,576,456 1,083,614 157,725 10,088 1,087,788 1617,595 79,447 10,088 1,088 1,083,614 157,725 10,088 1,083,088 1,083,614 157,725 10,088 1,083,614 157,725 10,088 1,083,614 157,725 10,088 1,083,614 157,725 10,088 1,083,614 157,725 10,088 1,083,614 1,083,614 157,725 10,088 1,083,624 1,083,614 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083,624 1,083	SATION FACTOR TABLE CONTINUED		-	ı						
OXS81         35.627         20,156         2,583           OXS88         1,087,788         617,395         7,447         2,644           OXS88         1,087,645         1,083,614         1,57,725         6,013           MX590         1,676,456         1,083,614         157,725         6,013           MX591         7,4286         41,083,614         157,725         6,013           MX592         773,226         43,0000         5,4809         7,866           MX593         763,922         43,0000         5,4809         7,526           MX594         108,736         62,440         7,526         8,680           MX595         11,87,629         62,440         7,526         8,680           MX596         1,187,029         603,111         7,687         8,680           MX597         1,187,029         603,111         7,687         1,136           MX598         1,265,626         1,136         2,227	ERNALLY DEVELOPED CONTINUED									
OX568         1,097,758         167,555         79,47           NMX591         0X5689         1,085,614         6,013           NMX592         0         0         0           NMX593         7,24,286         1,083,614         157,725           NMX593         7,24,286         1,083,614         157,725           NMX593         7,24,286         413,319         52,683           NMX594         178,732         430,000         7,595           NMX596         3,138,46         0         0           NMX596         3,138,46         0         0           NMX597         1,126         3,354         1,126           NMX597         1,125         8,37         1,126           NMX597         1,14,81         2,600         7,525           NMX598         1,15,55         8,751         1,126           NMX599         1,15,55         8,751         1,126           NMX597         1,16,23         2,327,87         33,541           NMX598         1,16,24         34,009         7,489           NMX599         1,16,023         1,149         3,149           NMX590         1,16,023         1,149         3,149	UNT 587	OX587	35,827	20,156	2,593	8,860	3,184	518	516	
NATES 681-589 1,574-56 1,083,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7725 1,082,614 15,7225 1,082,614 15,7225 1,082,614 15,7225 1,082,614 15,7225 1,082,614 15,7225 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614 1,082,614	UNT 588	OX588	1,097,758	617,595	79,447	271,466	97,568	15,874	15,808	
IVABS 61-589         LABS 169         1,676,456         1,083,614         157,725           MX559         1,087,60         0         0         0           MX591         73,426         413,319         52,663         0           MX592         763,922         4900         7,965         0           MX594         108,736         62,490         7,965         0           MX595         11,81         50.06         7,965         8.3           MX596         11,81         50.06         7,965         8.3           MX597         11,87         30.0         9         0           MX598         11,87         30.0         9         0           MX597         11,87         30.0         8.3         11,126           MX598         11,87         30.0         8.3         11,126           MX598         11,187         30.0         8.4         11,126           MX597         11,187         30.0         8.4         11,126           MX598         11,187         30.0         11,126         30.0           MX597         10,00         30.0         30.0         30.0         30.0           MX598	25 TND	OX589	83,088	46,745	6,013	20,547	7,385	1,202	1,197	
MX580 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RACCOUNTS 581-589	LAB58189	1,676,456	1,083,614	157,725	312,749	100,214	12,579	9,576	
MK561 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 INT 590	MX590	0	0	0	0	0	0	0	
MX592 774,286 413.319 52.683  MX593 108,732 430,000 54,809  MX595 108,736 62,400 7,565  MX596 104,81 59,036 7,525  MX598 116,736 60,341 76,378  MX598 1,187,229 60,3111 76,878  OX901 2,915,625 706,233 119,540  OX902 3,070,933 2,327,967 334,009  OX903 3,070,933 2,327,967 334,009  OX906 198,171 76,878  OX906 39,451 31,033 55,277  OX908 1,057,462 803,081 1135,222  OX908 49,421 31,033 55,227  OX908 49,671 75,830 12,834  OX908 49,671 75,830 12,834  OX909 49,671 75,830 12,834  OX909 49,671 75,830 12,834  OX909 0X901 31,336 25,100 0  OX911 0 0X911 0 0  OX912 0 0X911 0 0  OX913 0 0 0  OX914 0 0 0  OX917 0 0X911 0 0  OX918 0 0 0  OX918 0 0 0  OX918 0 0 0  OX919 0 0 0  OX919 0 0 0  OX921 0 0 0  OX922 0 0  OX922 0 0  OX922 0 0  OX922 0 0  OX922 0 0  OX923 0 0  OX924 0 0  OX925 0 191,137 304,960 42,226  OX926 0 0  OX927 0 0  OX927 0 0  OX928 0 0,000  OX928 0 0,000  OX928 0 0,000  OX928 0 0,000  OX928 0 0,000  OX928 0 0,000  OX928 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX929 0 0,000  OX920 0 0,000  OX920 0 0,000  OX920 0 0,000  OX920 0 0,000  OX920 0 0,000  OX920 0 0,000  OX920 0 0,000  OX920 0 0,000  OX920 0 0,0	INT 591	MX591	0	0	0	0	0	0	0	
MX593 763,922 430,000 54,809 MX594 104,861 50,006 7,565 MX596 104,861 50,006 7,565 MX596 114,861 60,006 7,565 MX596 116,481 492 8,3 MX598 15,555 8,751 1,126 MX598 1,187,029 603,171 76,878 OX901 280,950 198,177 33,541 OX902 3,070,993 2,327,967 394,009 OX903 3,070,993 2,327,967 394,009 OX904 1,067,462 803,081 135,922 ANTS 902-905 10,874 82 81,033 1,133 ANTS 912-917 LAB90810 205,050 164,241 27,798 OX912 0X914 0 0 0 OX912 0X914 0 0 0 OX912 0X914 0 0 0 OX914 0 0 0 OX914 0 0 0 OX915 0X921 0 0 0 OX917 0X921 0 0 0 OX921 0X921 0 0 0 OX922 0 0 0 0 OX922 0 0 0 0 OX922 0X923 0 0 0 0 OX922 0 0 0 0 OX922 0X923 0 0 0 0 OX922 0X924 1,187,596 164,428 OX928 0X928 197,223 109,311 13,809 OX929 0X929 197,223 109,311 13,809 OX929 0X929 197,223 109,311 13,809 OX929 0X929 197,223 109,311 13,809 OX929 0X929 197,223 109,311 13,809 OX929 0X929 197,223 109,311 13,809	INT 592	MX592	734,286	413,319	52,683	186,014	67,179	13,144	1,948	
MX594 108,736 62,490 7,395 MX595 MX595 MX595 104,881 59,036 7,525 MX596 MX596 315,846 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 593	MX593	763,922	430,000	54,809	193,522	69,890	13,674	2,027	
MX596 104,881 59,036 7,525 MX596 104,881 59,036 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	INT 594	MX594	108,736	62,490	7,965	28,124	10,157	0	0	
MX596 315,846 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 TNI	MX595	104,881	59,036	7,525	26,569	9,595	1,877	278	
MX596         614         492         83           MX598         15,555         8751         1,126           MX598         1,187,029         603,111         76,878         1,126           CX902         280,955         706,293         119,540         76,878         3,541           CX902         280,562         706,293         119,540         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,622         34,623         35,632         34,623         35,632         34,632         34,632         34,432         34,632         34,432         35,632         34,441         34,441         34,441         34,441         34,441         34,441         34,441	500 TN	MX596	315,846	0	0	0	0	0	315,846	
INX598         15,555         8,751         1,126           INTS 591-598         LAB59198         1,187,029         603,111         76,878         1,126           OX901         260,950         198,177         33,541         76,878         33,541         76,878         33,541         76,878         33,541         76,878         33,541         76,878         33,541         76,878         33,541         76,878         119,540         33,541         76,878         119,540         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,541         33,441         33,441         33,441         35,527         34,009         34,009         34,671         42,848         5,525         34,009         34,671         42,849         41,444         42,489         41,444         42,489         42,489         41,444         42,489         42,489         42,489         42,489         42,489         42,489         42,489         42,489         42,489         42,489         42,489         42,489         42,489         42,489         42,489	202 INIT	MX597	614	492	83	38	0	_	0	
INITS 591-598         LAB59198         1,187,029         603,111         76,878         7,6878         7,6878         7,6878         7,6878         7,6879         7,6879         7,6879         7,6879         7,6879         7,6470         7,693         7,6470         7,6470         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,67,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693         7,77,693	101 598	MX598	15,555	8,751	1,126	3,847	1,383	225	224	
OX901         260,950         198,177         33,541           OX902         915,625         706,293         119,540           OX903         3,070,993         2,327,967         394,009           OX904         764,063         429,859         55,297           OX905         1,057,462         803,081         135,922           OX907         1,4499         8,157         1,049           OX907         49,423         39,587         6,700           OX909         49,423         39,587         6,700           OX910         31,336         25,100         4,248           INITS 908-910         LAB90810         205,050         164,241         27,798           OX911         0         0         0         0         0           OX912         0         0         0         0         0           OX914         0         0         0         0         0           OX914         0         0         0         0         0           OX914         0         0         0         0         0           OX927         0         0         0         0           OX928         0	R ACCOUNTS 591-598	LAB59198	1,187,029	603,111	76,878	271,399	98,013	17,635	119,993	
OX902         915,625         706,293         119,540           OX903         3,070,993         2,327,967         394,009           OX904         39,451         31,033         5,252           OX905         1,057,462         803,081         135,922           OX907         1,057,462         803,081         135,922           OX907         1,4499         8,157         1,049           OX907         1,4499         8,157         1,049           OX907         1,4499         8,157         1,049           OX907         1,4499         8,157         1,049           OX908         49,423         395,87         6,700           OX910         31,336         25,100         4,248           OX911         0         0         0           OX912         0         0         0           OX914         0         0         0           OX921         0         0         0           OX921         0         0         0           OX922         0         0         0           OX924         0         0         0           OX928         1,990,376         1,187,596	UNT 901	OX901	260,950	198,177	33,541	15,296	9,470	259	4,207	
OX903         3,070,993         2,327,967         394,009           OX904         764,063         429,859         55,287           OX905         1,087,462         803,081         135,922           OX907         14,499         81,17         1,049           OX909         34,671         75,830         12,834           OX909         49,423         39,587         6,700           OX910         31,336         25,100         4,248           IMTS 908-910         LAB90810         205,050         164,241         27,798           OX912         0         0         0         0           OX914         0         0         0         0           OX912         0         0         0         0           OX913         0         0         0         0           OX914         0         0         0         0           OX921         0         0         0         0           OX922         0         0         0         0           OX922         0         0         0         0           OX924         0         0         0         0           OX92	206 ENI	OX902	915,625	706,293	119,540	54,515	34,354	925	0	
NUTS 902-905	UNT 903	OX903	3,070,993	2,327,967	394,009	179,683	113,233	3,039	53,063	
INTS 902-905         39,451         31,033         5,252           INTS 902-905         LAB90205         1,057,462         803,081         155,922           OX907         14,499         8,157         1,049           OX908         94,671         75,830         12,834           OX909         49,423         33,687         6,700           OX910         31,336         25,100         4,248           OX911         0         0         4,248           OX912         0         0         0           OX914         0         0         0           OX921         0         0         0           OX922         0         0         0           OX923         0         0         0           OX924         0         0         0           OX925         511,137         304,980         164,428           OX926         0         0         0	10 TNU	OX904	764,063	429,859	55,297	188,946	606'29	11,049	11,003	
INTS 902-905 LAB90205 1,057,462 803,081 135,922	UNT 905	OX905	39,451	31,033	5,252	2,395	23	41	707	
OX907         14,499         8,157         1,049           OX908         94,671         75,830         1,049           OX909         49,423         39,587         6,700           OX910         33,66         25,100         4,248           OX911         0         0         0           OX912         0         0         0           OX913         0         0         0           OX914         0         0         0           OX913         0         0         0           OX914         0         0         0           OX914         0         0         0           OX914         0         0         0           OX924         0         0         0           OX925         0         0         0           OX927         0         0         0           OX928         0         0         0           OX929         0         0         0           OX926         0         0         0           OX927         1,197,596         164,428           OX928         197,223         109,311         13,809 <td>R ACCOUNTS 902-905</td> <td>LAB90205</td> <td>1,057,462</td> <td>803,081</td> <td>135,922</td> <td>61,985</td> <td>38,376</td> <td>1,049</td> <td>17,049</td> <td></td>	R ACCOUNTS 902-905	LAB90205	1,057,462	803,081	135,922	61,985	38,376	1,049	17,049	
OX908 94,671 75,830 12,834 OX909 49,423 39,587 6,700 OX910 21,336 25,100 4,248 OX911 0 0 0 0 0 0 OX912 0 0 0 0 0 OX914 0 0 0 0 0 OX914 0 0 0 0 0 OX915 0 0 0 0 0 OX921 0 0 0 0 0 OX921 0 0 0 0 0 OX922 0 0 0 0 0 OX922 0 0 0 0 OX923 0 0 0 0 OX924 0 0 0 0 OX925 0 1,990,376 1,187,596 164,428 OX926 0X926 197,223 109,311 13,809 OX929 0X926 197,223 109,311 13,809 OX929 0X929 (86,769) (48,092) (6,075)	100TW	OX907	14,499	8,157	1,049	3,585	1,289	210	209	
OX909 49,423 39,587 6,700 OX910 31,336 25,100 4,248 OX911 0 0 0 0 0 0 OX911 0 0 0 0 0 OX912 0 0 0 0 0 OX913 0 0 0 0 0 OX914 0 0 0 0 0 OX915 0 0 0 0 0 OX921 0 0 0 0 0 OX922 0 0 0 0 0 OX922 0 0 0 0 OX922 0 0 0 0 OX924 0 0 0 0 OX925 1,990,376 1,187,596 164,428 OX926 0X926 197,223 109,311 13,809 OX929 (86,769) (48,092) (6,075)	UNT908	806XO	94,671	75,830	12,834	5,853	55	<b>6</b> 6	0	
OX910 31,336 25,100 4,248 IAB90810 205,050 164,241 27,798 OX911 0 0 0 0 0 0 OX913 0 0 0 0 0 0 OX914 0 0 0 0 0 0 OX915 0 0 0 0 0 0 OX921 0 0 0 0 0 0 OX922 0 0 0 0 0 OX922 0 0 0 0 0 OX923 0 0 0 0 0 OX924 0 0 0 0 0 OX925 0 1,990,376 1,187,596 164,428 OX926 OX926 0 0 0 0 OX927 0 0 0 0 0 OX927 0 0 0 0 0 OX928 0 1,990,376 1,187,596 164,428 OX928 0X928 197,223 109,311 13,809 OX929 (86,769) (48,092) (6,075)	UNT909	606XO	49,423	39,587	6,700	3,055	29	52	0	
INTS 908-910 LAB90810 205,050 164,241 27,798	UNT910	OX910	31,336	25,100	4,248	1,937	18	33	0	
OX911 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ACCOUNTS 908-910	LAB90810	205,050	164,241	27,798	12,677	120	214	0	
OX912 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 911	OX911	0	0	0 (	0	0	0 (	0 (	
OX913 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 912	OX912	0	0	0	0	0	<b>&gt;</b> (	o (	
OX914 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 913	OX913	0	0	0	0	0	0	0	
JUNTS 912-917 LAB91217 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 914	OX914	0	0	0	0	0	0	0	
OX920 2,956,987 1,765,536 244,447 0 OX921 0 0 0 0 0 OX922 0 0 0 0 OX924 0 0 0 0 0 OX925 511,137 304,980 42,226 OX926 1,990,376 1,187,596 164,428 OX928 197,223 109,311 13,809 OX928 (86,769) (48,092) (6,075)	ACCOUNTS 912-917	LAB91217	0	0	0	0	0	0	0	
OX921 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 920	OX920	2,958,987	1,765,536	244,447	620,393	231,037	31,806	69/'9	
OX922 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 921	OX921	0	0	0	0	0	0	0	
OX923 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 922	OX922	0	0	0	0	0	0	0	
OX924 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UNT 923	OX923	0	0	0	0	0	0	0	
OX925 511,137 304,980 42,226 OX926 1,990,376 1,187,596 164,428 OX927 0 0 0 OX928 197,223 109,311 13,809 OX929 (86,769) (48,092) (6,075)	UNT 924	OX924	0	0	0	0	0	0	0	
OX926 1,990,376 1,187,596 164,428 0 OX927 0 0 0 OX928 197,223 109,311 13,809 OX929 (86,769) (48,092) (6,075)	UNT 925	OX925	511,137	304,980	42,226	107,167	39,909	5,494	11,361	
OX927 0 0 0 OX928 197,223 109,311 13,809 OX929 (86,769) (48,092) (6,075)	UNT 926	OX926	1,990,376	1,187,596	164,428	417,310	155,408	21,394	44,240	
OX928 197,223 109,311 13,809 OX929 (86,769) (48,092) (6,075)	UNT 927	OX927	0	0	0	0	0	0	0	
OX929 (86,769) (48,092) (6,075)	UNT 928	OX928	197,223	109,311	13,809	50,204	18,764		2,406	
	10 T T T T T T T T T T T T T T T T T T T	OX929	(86,769)	(48,092)	(6,075)	(22,088)	(8,255)	(1,201)	(1,059)	
			•							

	ALLOC	TOTAL 1	RESIDENTIAL 2	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7
ALLOCATION FACTOR TABLE CONTINUED	0	-	ı	•		,	,	
1 INTERNALLY DEVELOPED CONTINUED								
3 ACCOUNT 930	 OX830	350.073	194,028	24,510	89,113	33,306	4,844	4,271
4 ACCOUNT 931	OX931	54,001	29,930	3,781	13,746	5,138	747	629
	OX933	0	0	0	0	0	0	0
	OX935	20,026	11,792	1,608	4,361	1,635	223	407
_	LAB92135	638,956	335,421	39,398	179,614	73,594	7,971	2,959
8 LABOR EXCLUDING A&G	LABXAG	9,162,289	5,466,855	756,912	1,921,001	715,388	98,484	203,649
9 LABOR	LABOR	13,330,645	7,849,489	1,070,457	2,902,694	1,088,151	148,666	271,188
10 ACCOUNTS 581-589 11 ACCOUNTS 591-598	OX58189 MX59198	3,644,986 2,043,840	2,241,363 974,088	312,952 124,191	765,480 438,113	258,743 158,204	37,119 28,920	29,329 320,323
12								
5. 4.								
. 15								
16 O&M EXP LESS FUEL, PP, & WAPA								
1/	•	12,052,010	12,052,010	0	0	0	0	0
		1,748,315	0	1,748,315	0	0	0	0
		3,526,411	0	0	3,526,411	0	0	0
		1,346,938	0	0	0	1,346,938	0	0
		174,612	0	0	0	0	174,612	0
23 STREET LIGHTING		577,329	0	0	0	0	0	577,329
24								
25								
27								
28 REVENUES FROM SALES								
29	1	159,280,447	80,442,482	10,569,832	48,286,092	16,938,518	2,481,085	562,438
32								
35 34 REVENUE REQUIREMENTS INPUTS								
	+	ò	è	0000	7600	0000	7000	/860 S
36 CLAIMED RATE OF RETURN		6.88% 89.746	6.86% 78.125	0.00%	2.010	0.00%	0.00%	1.781
		1.643.153.389	809.988.329	93.426.398	482,137,131	222,949,894	31,506,409	3,145,228
		172,780,447	86,680,496	11,543,449	52,733,859	18,498,772	2,709,624	614,247
	RIS	111,303,565	54,866,812	6,328,497	32,658,900	15,102,131	2,134,174	213,051
		61,476,882	31,813,683	5,214,952	20,074,959	3,396,641	575,450	401,196
42 43								
44								
45								

STREET LIGHTING 7		0.00170	0.00170	0.00170	0.00265 0.00265 0.00265 0.00265 0.00270 0.00000	0.00270 0.00000 0.00265 0.00000	
interruptible L 6		0.01195	0.01195 0.01195	0.01195	0.01790 0.01790 0.01790 0.01790 0.00000 0.00000	0.00000 0.00000 0.01790 0.01795	
LPS INT		0.12293	0.12293	0.12293	0.09149 0.09149 0.09149 0.09149 0.09316 0.00341	0.09316 0.09341 0.09149 0.09173	
LGS 4		0.29138	0.29138 0.29138	0.29138	0.25333 0.25333 0.25333 0.25333 0.25794 0.00000	0.25794 0.25864 0.25333 0.25400	
SGS 3		0.05843	0.05843	0.05843	0.07175 0.07175 0.07175 0.07175 0.07305 0.07325	0.07305 0.07325 0.07175 0.07194	
RESIDENTIAL 2		0.51362	0.51362 0.51362	0.51362	0.56288 0.56288 0.56288 0.56288 0.57314 0.57470	0.57314 0.57470 0.56288 0.56438	
TOTAL R		1.00000	1.00000	1.00000	1.00000 1.00000 1.00000 1.00000 1.00000 1.00000	1.00000 1.00000 1.00000 1.00000	
ALLOC		DPROD	DTRAN DTRAN2	DTRANSUB	DDISPSUB DDISTPOL DDISTPUL DDISTSUB DDISTSOL DDISTSUL DDISTLTG	DDISTSOT DDISTSUT DDISTSOS DDISTSUS	
RATIO TABLE	1 CAPACITY RELATED	1 CAPACITY - PRODUCTION RELATED 2 DEMAND PRODUCTION 3	5 6 CAPACITY - TRANSMISSION RELATED 7 DEMAND TRANSMISSION (PEAKING) 8 DEMAND TRANSMISSION (WAPA) 9	11 12 <u>CAPACITY - SUBTRANSMISSION RELATED</u> 13 DEMAND SUBTRANSMISSION 14	18 CAPACITY - DISTRIBUTION RELATED 20 DIST - PRI DIST SUBSTATIONS 21 DIST - PRIMARY OVERHEAD LINES 22 DIST - PRIMARY UNDERGROUND LINES 23 DIST - SEC DIST SUBSTATIONS 24 DIST - SEC OVERHEAD LINES 25 DIST - SEC UNDERGROUND LINES 26 DIST - STREET LIGHTING	28 CUSTOMER - DIST SERVICE RELATED 30 DIST - OVERHEAD LINE TRANSFRMRS 31 DIST - UNDERGROUND LINE TRANSFRMRS 32 DIST - OVERHEAD SERVICES 33 DIST - UNDERGROUND SERVICES 34 35 36 37	38 39 40 42 43 43

STREET LIGHTING 7	0.00191		0.01984 0.01793 0.01728	0.00000 0.00000 1.00000	0.00000 0.00016 0.00000		0.00353		
INTERRUPTIBLE 6	0.01917		0.00038 0.00103 0.00099	0.00105 0.00105 0.00000	0.00101 0.00078 0.09290		0.01558		
LPS	0.13568		0.00021 0.00057 0.03687	0.00058 0.00058 0.00000	0.03752 0.00717 0.05944		0.10634		
LGS 4	0.29342		0.02240 0.06071 0.05851	0.06182 0.06182 0.00000	0.05954 0.00018 0.00004		0.30315		
SGS 3	0.05686		0.08667 0.13314 0.12830	0.13557 0.13557 0.00000	0.13056 0.12753 0.37159		0.06636		
RESIDENTIAL 2	0.51362 0.49295		0.87050 0.78662 0.75805	0.80098 0.80098 0.00000	0.77138 0.86418 0.47603		0.50504		
TOTAL 1	1.00000		1.00000	1.00000 1.00000 1.00000	1.00000 1.00000 1.00000		1.00000		
ALLOC	EFUEL		CUSTAVG CUST CBILLCOL	CINFO CMETERS CLIGHT	CMETRDG CMSREV DDEPOS		EXP904		
DATIO TABLE CONTINUED	3 ENERGY PRODUCTION PWR SUPPLY 4 ENERGY PRODUCTION PWR SUPPLY 5 6 7 8 9 10	- 1 2 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	16 CUSTOMER RELATED - DISTRIBUTION 17 UNWEIGHTED CUSTOMER BILLS 18 WEIGHTED CUSTOMER BILLS 19 RILLING AND COLLECTION			26 27 28 29 REVENUE RELATED 30 904-INCOLLECTRI F ACCOUNT FXP	30 33 34 35	36 37 38 39 40	41 43 44 45

STREET LIGHTING 7			0.01185	0.01220	0.00170	0.001/0	0.01440	0.00265	0.01243	0.00353	0.02972	0.00265	0.00265	0.00265	0.00265	0.00265	0.0000	0.0000	0.00265	0.00265	0.0000	0.00000	1.00000	0.00265	0.00265	0.00000	
INTERRUPTIBLE 6			0.01396	0.01384	0.01195	0.01195	0.01446	0.01790	0.01407	0.01558	0.00899	0.01790	0.01790	0.01790	0.01790	0.01790	0.0000	0.00000	0.01790	0.01790	0.00105	0.00000	0.00000	0.01790	0.01790	0.00000	
LPS 5			0.09573	0.09514	0.12293	0.12293	0.08888	0.09149	0.09416	0.00103	0.06934	0.09149	0.09149	0.09149	0.09149	0.09149	0.09341	0.09341	0.09149	0.09149	0.00058	0.00000	0.00000	0.09149	0.09149	0.09341	
LGS 4			0.25616	0.25456	0.29138	0.29138	0.24729	0.25333	0.23413	0.30315	0.18153	0.25333	0.25333	0.25333	0.25333	0.25333	0.25864	0.25864	0.25333	0.25333	0.06182	0.00000	0.0000	0.25333	0.25333	0.25864	
SGS 3	,		0.06957	0.07002	0.05843	0.05843	0.07237	0.07175	0.07021	0.06030	0.09000	0.07175	0.07175	0.07175	0.07175	0.07175	0.07325	0.07325	0.07175	0.07175	0.13557	0.00000	0.0000	0.07175	0.07175	0.07325	
RESIDENTIAL 2	ı		0.55275	0.55425	0.51362	0.51362	0.56260	0.56288	0.55500	0.50504	0.62042	0.56288	0.56288	0.56288	0.56288	0.56288	0.57470	0.5/4/0	0.56288	0.56288	0.80098	0.00000	0.0000	0.56288	0.56288	0.57470	
TOTAL 1			1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.0000	00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	1.00000	1.00000	1.00000	1.00000	
ALLOC			PISXGENL	TOTPIS	PRODPIS	TRANPIS	DISTPIS	DISTISUB	IDPLI	SALFIS	OM	PLT360	PLT361	PLT362	PLT364	PLT365	PLT366	PLT367	PLT368	PLT369	PLT370	PLT371	PLT373	PLTDSUB	PLTDOHL	PLTDUGL	
	RATIO TABLE CONTINUED	1 INTERNALLY DEVELOPED	3 PLANT IN SERVICE EXCL GENERAL	4 TOTAL PLANT IN SERVICE	_	6 TRANSMISSION PLANT IN SERVICE	7 DISTRIBUTION PLANT IN SERVICE	_		10 GENERAL PLANI 11 DASE DATE SALES DEVENIE	12 TOTAL OWN FSS FUEL & PP& WAPA			15 ACCOUNT 362			-		20 ACCOUNT 368				24 ACCOUNT 373				

STREET LIGHTING 7		0.00170	0.00191	0.00170	0.00170	0.0000	0.0000	0.00170	0.0000	0.00000	0.00170	0.0000	0.0000	0.00191	0.00170	0.00170	0.0000	0.00170	0.00170	0.00170	0.00170	0.00191	0.00170	0.00170	0.0000	0.0000	0.00170	0.00170	0.00170	0.0000	0.00170	0.00571	0.01440	0.00265	0.00265	0.0000	1.00000	0.00000				
INTERRUPTIBLE 6		0.01195	0.01917	0.01195	0.01195	0.0000	0.0000	0.01198	0.00000	0.00000	0.01195	00000	0.00000	0.01917	0.01195	0.01195	0.00000	0.01195	0.01195	0.01195	0.01195	0.01917	0.01195	0.01195	0.0000	0.00000	0.01195	0.01195	0.01195	0.00000	0.01195	0.00750	0.01446	0.01790	0.01790	0.00000	0.00000	0.00105				
LPS 5		0.12293	0.13568	0.12293	0.12293	0.00000	0.00000	0.12324	0.00000	0.00000	0.12293	0.0000	0.12293	0.13568	0.12293	0.12293	0.00000	0.12293	0.12293	0.12293	0.12293	0.13568	0.12293	0.12293	0.0000	0.00000	0.12293	0.12293	0.12293	0.00000	0.12293	0.05978	0.08888	0.09149	0.09149	0.09341	0.00000	0.00058				
LGS 4		0.29138	0.29342	0.29138	0.29138	0.00000	0.00000	0.29223	0.00000	0.00000	0.29138	0.0000	0.29138	0.29342	0.29138	0.29138	0.00000	0.29138	0.29138	0.29138	0.29138	0.29342	0.29138	0.29138	0.0000	0.00000	0.29138	0.29138	0.29138	0.00000	0.29138	0.18655	0.24729	0.25333	0.25333	0.25864	0.00000	0.06182				
S 8 S 8		0.05843	0.05686	0.05843	0.05843	0.0000	0.00000	0.05579	0.00000	0.00000	0.05843	0.03043	0.0565	0.05686	0.05843	0.05843	0.00000	0.05843	0.05843	0.05843	0.05843	0.05686	0.05843	0.03843	0.00045	0.0000	0.05843	0.05843	0.05843	0.00000	0.05843	0.09408	0.07237	0.07175	0.07175	0.07325	0.00000	0.13557				
RESIDENTIAL 2		0.51362	0.49295	0.51362	0.51362	0.0000	0.0000	0.51506	0.00000	0.00000	0.51362	0.0100	0.51362	0.49295	0.51362	0.51362	0.0000	0.51362	0.51362	0.51362	0.51362	0.49295	0.51362	0.51362	0.0000	0.0000	0.51362	0.51362	0.51362	0.0000	0.51362	0.64637	0.56260	0.56288	0.56288	0.57470	0.00000	0.80098				
TOTAL F		1,00000	1.00000	1.00000	1.00000	0.00000	0.0000	1.00000	0.0000	0.00000	1.00000	0000	1,0000	1.00000	1.00000	1.00000	0.0000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	00000	00000	1.00000	1.00000	1.00000	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000				
ALLOC		 OX546	OX547	OX548	OX549	OX550	OX5501	LAB54750	MX551	MX552	MX553	MX554	1 AR55254	OX555	0X556	OX557	OX560	OX561	OX562	OX563	OX564	OX565	00000	OX567	LAB5616/	MX569	MX570	MX571	MX572	MX573	LAB56973	OX580	OX581	OX582	OX583	OX584	OX585	OX586				
RATIO TABLE CONTINUED	1 INTERNALLY DEVELOPED CONTINUED	3 ACCOUNT 546	4 ACCOUNT 547	5 ACCOUNT 548	6 ACCOUNT 549	7 ACCOUNT 550	8 ACCOUNT 550.1	9 LABOR ACCOUNT 547-550.1	10 ACCOUNT 551	11 ACCOUNT 552	12 ACCOUNT 553	-	14 ACCOUNT 304:1			18 ACCOUNT 557	19 ACCOUNT 560	20 ACCOUNT 561	21 ACCOUNT 562	22 ACCOUNT 563	23 ACCOUNT 564	•	_	26 ACCOUNT 567	27 LABOR ACCOUNT 561-567	28 ACCOUNT 568		_	32 ACCOUNT 572	33 ACCOUNT 573	34 LABOR ACCOUNT 569-573	35 ACCOUNT 580		37 ACCOUNT 582	-	39 ACCOUNT 584	40 ACCOUNT 585	41 ACCOUNT 586	42	43 44	45	?

STREET LIGHTING 7		0.01440	0.01440	0.01440	0.00571	0.0000	0.0000	0.00265	0.00265	0.0000	0.00265	1.00000	0.0000	0.01440	0.10109	0.01612	0.0000	0.01728	0.01440	0.01793	0.01612	0.01440	0.00000	0.0000	0.0000	0.00000	0.0000	0.0000	0.00000	0.0000	0.0000	0.02223	0.0000	0.0000	0.0000	0.0000	0.02223	0.02223	0.0000	0.01220	0.01220	
INTERRUPTIBLE 6		0.01446	0.01446	0.01446	0.00750	0.0000	0.0000	0.01790	0.01790	0.0000	0.01790	0.00000	0.00105	0.01446	0.01486	0.00099	0.00101	0.00099	0.01446	0.00103	0.00099	0.01446	0.00105	0.00105	0.00105	0.00105	0.00000	0.00000	0.00000	0.00000	0.00000	0.01075	0.00000	0.00000	0.0000	0.0000	0.01075	0.01075	0.0000	0.01384	0.01384	
LPS 5		0.08888	0.08888	0.08888	0.05978	0.00000	0.0000	0.09149	0.09149	0.09341	0.09149	0.0000	0.00058	0.08888	0.08257	0.03629	0.03752	0.03687	0.08888	0.00057	0.03629	0.08888	0.00058	0.00058	0.00058	0.00058	0.0000	0.0000	0.00000	0.0000	0.00000	0.07808	0.0000	0.0000	0.0000	0.0000	0.07808	0.07808	0.0000	0.09514	0.09514	
LGS 4		0.24729	0.24729	0.24729	0.18655	0.0000	0.0000	0.25333	0.25333	0.25864	0.25333	0.0000	0.06182	0.24729	0.22864	0.05862	0.05954	0.05851	0.24729	0.06071	0.05862	0.24729	0.06182	0.06182	0.06182	0.06182	0.0000	0.0000	0.0000	0.0000	0.0000	0.20966	0.0000	0.0000	0.0000	0.0000	0.20966	0.20966	0.0000	0.25456	0.25456	
SGS 3		0.07237	0.07237	0.07237	0.09408	0.00000	0.0000	0.07175	0.07175	0.07325	0.07175	0.0000	0.13557	0.07237	0.06477	0.12854	0.13056	0.12830	0.07237	0.13314	0.12854	0.07237	0.13557	0.13557	0.13557	0.13557	0.0000	0.00000	0.0000	0.00000	0.0000	0.08261	0.00000	0.0000	0.0000	0.00000	0.08261	0.08261	0.00000	0.07002	0.07002	
RESIDENTIAL 2		0.56260	0.56260	0.56260	0.64637	0.0000	0.0000	0.56288	0.56288	0.57470	0.56288	0.0000	0.80098	0.56260	0.50808	0.75944	0.77138	0.75805	0.56260	0.78662	0.75944	0.56260	0.80098	0.80098	0.80098	0.80098	0.0000	0.0000	0.0000	0.0000	0.0000	0.59667	0.0000	0.0000	0.0000	0.0000	0.59667	0.59667	0.0000	0.55425	0.55425	
TOTAL 1		1.00000	1.00000	1.00000	1.00000	0.00000	0.0000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.0000	0.0000	0.0000	0.0000	1.00000	0.0000	0.0000	0.0000	0.0000	1.00000	1.00000	0.0000	1.00000	1.00000	
ALLOC		- OX587	OX588	OX589	LAB58189	MX590	MX591	MX592	MX593	MX594	MX595	MX596	MX597	MX598	LAB59198	OX901	OX902	OX903	OX904	OX905	LAB90205	OX907	906XO	606XO	OX910	LAB90810	OX911	OX912	OX913	OX914	LAB91217	OX920	OX921	OX922	OX923	OX924	OX925	0X926	OX927	OX928	0X929	
RATIO TABLE CONTINUED	INTERNALLY DEVELOPED CONTINUED	ACCOUNT 587	ACCOUNT 588	ACCOUNT 589	I ABOR ACCOUNTS 581-589	ACCOUNT 590	ACCOUNT 591	ACCOUNT 592	ACCOUNT 593	ACCOUNT 594	ACCOUNT 595	ACCOUNT 596	ACCOUNT 597	ACCOUNT 598	LABOR ACCOUNTS 591-598	ACCOUNT 901	ACCOUNT 902	ACCOUNT 903	ACCOUNT 904	ACCOUNT 905	LABOR ACCOUNTS 902-905	ACCOUNT907	ACCOUNT908	ACCOUNT909	ACCOUNT910	LABOR ACCOUNTS 908-910	ACCOUNT 911	ACCOUNT 912	ACCOUNT 913	ACCOUNT 914	LABOR ACCOUNTS 912-917	ACCOUNT 920	ACCOUNT 921	ACCOUNT 922	ACCOUNT 923	ACCOUNT 924	ACCOUNT 925	ACCOUNT 926	ACCOUNT 927	ACCOUNT 928	ACCOLINT 929	

		000+***	00000	m
STREET LIGHTING 7		0.01220 0.01220 0.00000 0.02034 0.02223 0.02223 0.02034 0.15673	0.00000 0.00000 0.00000 0.00000 1.00000	0.00353
INTERRUPTIBLE 6		0.01384 0.01384 0.00000 0.01115 0.01248 0.01075 0.01115	0.00000	0.01558
LPS 5		0.09514 0.09514 0.00000 0.08163 0.11518 0.07808 0.07099	0.00000 0.00000 0.00000 1.00000 0.00000 0.00000	0.10634
LGS 4		0.25456 0.25456 0.00000 0.21775 0.20811 0.20966 0.21775 0.21436	0.00000 0.00000 1.00000 0.00000 0.00000 0.00000	0.30315
SGS 3		0.07002 0.07002 0.00000 0.08030 0.08166 0.08261 0.08030 0.08586	0.00000 1.00000 0.00000 0.00000 0.00000	0.06636
RESIDENTIAL 2		0.55425 0.55425 0.00000 0.5883 0.52495 0.58667 0.5883 0.61492 0.47660	1.00000 0.00000 0.00000 0.00000 0.00000	0.50504
TOTAL 1		1.00000 1.00000 0.00000 1.00000 1.00000 1.00000 1.00000	1.00000 1.00000 1.00000 1.00000 1.00000	1.00000
ALLOC		——————————————————————————————————————	I	I
RATIO TABLE CONTINUED	INTERNALLY DEVELOPED CONTINUED	2 ACCOUNT 930 5 ACCOUNT 931 5 ACCOUNT 931 6 ACCOUNT 935 7 LABOR ACCOUNTS 921-935 8 LABOR EXCLUDING A&G 9 LABOR 11 ACCOUNTS 591-598 14 15 16 O&M EXP LESS FUEL, PP, & WAPA	18 RESIDENTIAL 19 SGS 20 LGS 21 LPS 22 INTERRUPTIBLE 23 STREET LIGHTING 24 25 26 27 28 REVENUES FROM SALES	29
- 2 6 4 6 6 6 6 7 5 7 5 7 5 7 5 9 7 8 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8				

# Schedule H

UNS Electric, Inc.
Summary of Revenues by Customer Classifications
Adjusted Present Rates And Proposed Rates
Test Year Ended December 31, 2008
(Thousands of Dollars)

Line No.	-	2	က	4	2	9	7	80	6	10	
Proposed Percent Increase to Adjusted Test Year Revenues (a)	9.21%	-9.41%	9.21%	9.21%	9.21%	9.21%	9.21%	8.48%	0.00%	8.39%	
Proposed Percent Increase to Test Year Revenues (a)	7.98%	-9.04%	8.36%	8.03%	7.95%	10.06%	8.39%	7.43%	%00.0	7.37%	
Proposed Net Increase	\$6,830,046	(\$592,032)	\$973,617	\$4,447,767	\$1,560,254	\$228,540	\$51,809	13,500,000	80	\$13,500,000	
Proposed Net Revenue	\$80,978,766	5,701,729	11,543,449	52,733,859	18,498,772	2,709,624	614,247	172,780,447	1,645,619	\$174,426,065	
Adjusted Present Net Revenue	\$74,148,720	6,293,761	10,569,832	48,286,092	16,938,518	2,481,084	562,438	159,280,446	\$1,645,619	\$160,926,065	Recap Schedules A-1
Test Year Present Net Revenue	\$85,575,371	6,547,952	11,642,400	55,358,044	19,626,605	2,271,247	617,297	181,638,915	\$1,645,619	\$183,284,534	Recap Schedules A-1
Class of Service	Residential Service	Residential Cares	Small General Service	Large General Service	Large Power Service	Interruptible Service	Lighting DD	Subtotal	Other Operating Revenue	Total	Supporting Schedules (a) H-2 (P2)
Line No.		8	ო	4	ß	<b>©</b>	7	∞	တ	2	The second of the second

UNS Electric, Inc. Comparisons of Revenues by Rate Schedules Present And Proposed Rates Test Year Ended December 31, 2008

					Actual				Adjusted		
		Rate			Average	Average	Test Year		Average	Average	
Line		Schedule		kWh	Number of	. kWh per	End Sales	kWh	Number of	Sales per	Line
ė	Class of Service	Present	Proposed	Sales	Customers	Customer	Adjustments	Sales	Customers	Customer	No.
· 🖵	Residential Service	RES-01	RES-01	757,895,043	71,505	10,599	(17,627,814)	740,267,229	70,602	10,485	~
. 4	Residential Cares	CARES	CARES	63,995,155	6,869	9,317	5,725,945	69,721,100	7,522	9,269	7
თ	Small General Service	SGS-10	SGS-10	92,855,781	7,711	12,042	570,617	93,426,398	7,778	12,012	ო
4	Large General Service	res	SST	498,893,145	2,069	241,167	(19,755,862)	479,137,283	2,000	239,569	4
ro.	Large General Service TOU	LGS-TOU	LGS-TOU	3,045,144	=	287,730	(45,296)	2,999,848	10	299,985	ĸ
· 60	Large Power Service <69KV	SdT	LPS	60,317,878	6	6,520,852	3,946,904	64,264,781	11	5,842,253	ဖ
~	Large Power Service >69KV	Sd7	LPS	158,685,112	80	19,835,639	0	158,685,112	60	19,835,639	7
···· · · · · · · · · · · · · · · · · ·	Interruptible Power Service	SAI	IPS	24,484,630	25	989,278	7,021,780	31,506,409	8	926,659	80
o	Lighting	LTG	LTG	3,145,228	1,781	1,766	0	3,145,228	1,781	1,766	6
	Total Electric Retail Service			1,663,317,115	86'68	18,484	(20,163,726)	1,643,153,389	89,746	18,309	6

UNS Electric, Inc.
Comparisons of Revenues by Rate Schedules
Present And Proposed Rates
Test Year Ended December 31, 2008

			Test Year								
		Test Year	Revenue	Test Year	Adjusted	Proposed TY	Proposed Increase Delivery	ease Delivery	Proposed TY	Proposed	
Line No.	Class of Service	Booked	Annualization Adjustment	End Adjustments (1)	Net Revenue	Delivery Charge Revenue	\$	%	Base Power Supply Revenue	TY Total Revenue Requirement	No.
-	Residential Service	\$85,575,371	\$3,770,258	(\$15,196,909)	\$74,148,720	\$18,648,666	\$6,949,229	37.26%	\$55,380,872	\$80,978,766	-
<del></del>	Residential Cares	6,547,952	\$365,783	(\$619,974)	\$6,293,761	\$1,066,561	-361,046	-33.85%	4,996,214	\$5,701,729	-
7	Small General Service	11,642,400	\$510,373	(\$1,582,941)	\$10,569,832	3,776,052	690'086	25.95%	6,787,334	11,543,449	7
ო	Large General Service	55,025,876	\$4,554,237	(\$11,587,760)	\$47,992,353	17,307,444	4,285,715	24.76%	30,820,985	52,414,143	ო
4	Large General Service TOU	332,168	\$13,217	(\$51,646)	\$293,739	101,622	25,125	24.72%	192,968	319,716	4
ĸ	Large Power Service <69KV	6,110,689	\$446,472	(\$820,509)	\$5,736,652	2,507,990	458,138	18.27%	3,283,095	6,249,223	S
9	Large Power Service >69KV	13,515,916	\$940,040	(\$3,254,091)	\$11,201,866	3,229,525	913,277	28.28%	8,106,746	12,249,549	9
7	Interruptible Power Service	2,271,247	\$132,056	\$77,782	\$2,481,084	827,912	204,720	24.73%	1,676,992	2,709,624	7
60	Lighting	617,297	\$1,019	(\$55,878)	\$562,438	511,110	44,793	8.76%	58,344	614,247	80
o	Total Electric Service	\$181,638,915	\$10,733,455	-\$33,091,925	\$159,280,446	\$47,976,882	\$13,500,014	28.14%	\$111,303,550	\$172,780,447	o

⁽¹⁾ Adjustments include Customer Annualization, Weather Normalization, Cares Discount and PPFAC Adjustment)

### UNS Electric, Inc. Comparison of Present and Proposed Rates Test Year Ended December 31, 2008

			Increas	se
	Present Rate	Proposed Rate	\$	%
Residential Service				
Customer Charge	\$7.50	\$8.00	\$0.50	6.67%
Energy Charge 1st 400 kWhs	\$0.011255	\$0.020070	\$0.008815	78.32%
Energy Charge, all additional kWhs	\$0.021269	\$0.030084	\$0.008815	41.45%
Base Power Supply Charge, all kWhs	\$0.077993	\$0.074812	-\$0.003181	-4.08%
PPFAC	\$0.014746	\$0.000000	-\$0.014746	-100.00%
Residential Service CARES				
Customer Charge	\$7.50	\$3.50	-\$4.00	-53.33%
Energy Charge 1st 400 kWhs	\$0.011255	\$0.011255	\$0.000000	0.00%
Energy Charge, all additional kWhs	\$0.021269	\$0.021269	\$0.000000	0.00%
Base Power Supply Charge, all kWhs	\$0.077993	\$0.071660	-\$0.006333	-8.12%
PPFAC	\$0.014746	\$0.000000	-\$0.014746	-100.00%
Residential Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above and replace	e The Base Power Suppl	y charge)		
Summer on-peak	\$0.092183	\$0.159138	\$0.066955	72.63%
Summer Shoulder	\$0.081803	\$0.074812	-\$0.006991	-8.55%
Summer off-peak	\$0.077183	\$0.054158	-\$0.023025	-29.83%
Winter on-peak	\$0.080873	\$0.159138	\$0.078265	96.78%
Winter off-peak	\$0.065873	\$0.041894	-\$0.023979	-36.40%
Small General Service				
Customer Charge	\$12.00	\$12.50	\$0.50	4.17%
Energy Charge 1st 400 kWhs	\$0.022449	\$0.032440	\$0.009991	44.50%
Energy Charge, all additional kWhs	\$0.032463	\$0.042454	\$0.009991	30.78%
Base Power Supply Charge, all kWhs	\$0.075738	\$0.072649	-\$0.003089	-4.08%
PPFAC	\$0.014746	\$0.000000	-\$0.014746	-100.00%
Small General Service Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above and replace	e The Base Power Suppl	y charge)		
Summer on-peak	\$0.090348	\$0.136759	\$0.046411	51.37%
Summer Shoulder	\$0.079658	\$0.072649	-\$0.007009	-8.80%
Summer off-peak	\$0.075348	\$0.046759	-\$0.028589	-37.94%
Winter on-peak	\$0.079448	\$0.136759	\$0.057311	72.14%
Winter off-peak	\$0.064448	\$0.038539	-\$0.025909	-40.20%

### UNS Electric, Inc. Comparison of Present and Proposed Rates Test Year Ended December 31, 2008

Large General Service				
Customer Charge	\$15.50	\$16.00	\$0.50	3.23%
Demand Charge, per kW	\$10.71	\$13.35	\$2.643018	24.68%
Energy Charge (kWhs)	\$0.003254	\$0.004254	\$0.001000	30.73%
Base Power Supply Charge, all kWhs	\$0.067062	\$0.064326	-\$0.002736	-4.08%
PPFAC	\$0.014746	\$0.00000	-\$0.014746	-100.00%
Large General Service TOU				
Customer Charge	\$20.40	\$20.90	\$0.50	2.45%
Demand Charge, per kW	\$10.71	\$13.35	\$2.643018	24.68%
Energy Charge (kWhs) Base Power Supply Charge, all kWhs	\$0.003254 \$0.067062	\$0.004254 \$0.064326	\$0.001000 -\$0.002736	30.73% -4.08%
PPFAC	\$0.014746	\$0.000000	-\$0.002736	-100.00%
	Ψ	<b>V</b> 0.00000	<b>4</b> 0.0777.10	, 55.55,5
Large General Service Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above and replace	e The Base Power Supply	charge)		
Summer on-peak	\$0.082832	\$0.121221	\$0.038389	46.35%
Summer Shoulder	\$0.071452	\$0.064326	-\$0.007126	-9.97%
Summer off-peak	\$0.067832	\$0.046221	-\$0.021611	-31.86%
Winter on-peak	\$0.071072	\$0.121221	\$0.050149	70.56%
Winter off-peak	\$0.056072	\$0.032503	-\$0.023569	-42.03%
Large Power Service (<69KV)				
Customer Charge	\$365.00	\$372.00	\$7.00	1.92%
Demand Charge, per kW	\$17.90	\$21.22	\$3.326211	18.59%
Energy Charge (kWhs)	\$0.00000	(\$0.000000)	\$0.000000	0.00%
Base Power Supply Charge, all kWhs	\$0.053260	\$0.051087	-\$0.002173	-4.08%
PPFAC	\$0.014746	\$0.00000	-\$0.014746	-100.00%
Large Power Service (>69KV)	\$400.00	\$407.00	\$7.00	1.75%
Customer Charge Demand Charge, per kW	\$11.61	\$14.93	\$3.320254	0.00%
Energy Charge (kWhs)	\$0.000000	(\$0.000000)	\$0.000000	0.00%
Base Power Supply Charge, all kWhs	\$0.053260	\$0.051087	-\$0.002173	-4.08%
PPFAC	\$0.014746	\$0.000000	-\$0.014746	100.00%
Laure Barrer Carrier Time of the Dates of tables				
Large Power Service Time of Use Rates, all kWhs (These rates would include all Delivery charges above and replace	e The Rase Power Supply	charge)		
Summer on-peak	\$0.070170	\$0.099047	\$0.028877	41.15%
Summer Shoulder	\$0.076170	\$0.051087	-\$0.007093	-12.19%
	\$0.055170	\$0.031087	-\$0.007093 -\$0.016123	-12.19%
Summer off-peak	φυ.υσο 17 <b>U</b>	φυ.υ <b>3</b> 90 <del>4</del> 7	-φυ.υ 10 I∠S	-29.22%
Winter on-peak	\$0.058170	\$0.099047	\$0.040877	70.27%
Winter off-peak	\$0.043170	\$0.027033	-\$0.016137	-37.38%
Thins on pour	<b>40.040110</b>	<b>40.021000</b>	45.510101	57.5570

### UNS Electric, Inc. Comparison of Present and Proposed Rates Test Year Ended December 31, 2008

Interruptible Power Service				
Customer Charge	\$15.50	\$16.00	\$0.50	3.23%
Demand Charge, per kW	\$3.40	\$4.66	\$1.26	37.17%
Energy Charge (kWhs)	\$0.014800	\$0.017100	\$0.00	15.54%
Base Power Supply Charge, all kWhs	\$0.055491	\$0.053227	\$0.00	-4.08%
PPFAC	\$0.014746	\$0.000000	-\$0.01	-100.00%
Interruptible Power Service Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above and replace TI	he Base Power Supply o	charge)		
Summer on-peak	\$0.071861	\$0.101911	\$0.030050	41.82%
Summer Shoulder	\$0.059691	\$0.053227	-\$0.006464	-10.83%
Summer off-peak	\$0.056861	\$0.041911	-\$0.014950	-26.29%
Winter on-peak	\$0.059411	\$0.101911	\$0.042500	71.54%
Winter off-peak	\$0.044411	\$0.026779	-\$0.017632	-39.70%
Lighting Dusk to Dawn				
New 30' Wood Pole (Class 6) - Overhead	\$4.12	\$4.535	\$0.41	10.00%
New 30' Metal or Fiberglass - Overhead	\$8.26	\$9.083	\$0.83	10.00%
Existing Wood Pole - Underground New 30' Wood Pole (Class 6) - Underground	\$2.06 \$6.20	\$2.268 \$6.815	\$0.21 \$0.62	10.00% 10.00%
New 30' Metal or Fiberglass - Underground	\$10.32	\$11.350	\$1.03	10.00%
Wattage, per Watt	\$0.046577	\$0.050422	\$0.003845	8.26%
Lighting Base Power Supply Charge, per Watt	\$0.007818	\$0.007499	\$0.00	100.00%

Residential Service	Present	Proposed
Customer Charge	\$7.50	\$8.00
Energy Charge 1st 400 kWhs	\$0.011255	\$0.020070
Energy Charge, all additional kWhs	\$0.021269	\$0.030084
Base Power Supply Charge, all kWhs	\$0.077993	\$0.074812
PPFAC	\$0.014746	\$0.000000

Base Power Supply Charge, all kWhs PPFAC	\$0.077993 \$0.014746	\$0.074812 \$0.000000		
Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
0	\$7.50	\$8.00	\$0.50	6.67%
50	\$12.70	\$12.74	\$0.04	0.35%
100	\$17.90	\$17.49	(\$0.41)	-2.30%
200	\$28.30	\$26.98	(\$1.32)	-4.67%
400	\$49.10	\$45.95	(\$3.14)	-6.40%
600	\$71.90	\$66.93	(\$4.97)	-6.91%
800	\$94.70	\$87.91	(\$6.79)	-7.17%
1,000	\$117.50	\$108.89	(\$8.61)	-7.33%
2,000	\$231.51	\$213.79	(\$17.72)	-7.66%
2,500	\$288.51	\$266.23	(\$22.28)	-7.72%
5,000	\$573.53	\$528.47	(\$45.06)	-7.86%
10,000	\$1,143.57	\$1,052.95	(\$90.62)	-7.92%
Residential Service CARES Customer Charge Energy Charge 1st 400 kWhs Energy Charge, all additional kWhs Base Power Supply Charge, all kWhs PPFAC	Present \$7.50 \$0.011255 \$0.021269 \$0.077993 \$0.014746	Proposed \$3.50 \$0.011255 \$0.021269 \$0.071660 \$0.000000	Discounts: 0-300 kWh 301-600 kWh 601-1000 kWh 1001+ kWh	30.0% 20.0% 10.0% \$8.00
Average Sales per Month	Total Bill Present Rate \$5.25	Total Bill Proposed Rate \$2.45	Proposed Increase \$ (\$2.80)	Proposed Increase % -53.33%
-	·			
50	\$8.89	\$5.35	(\$3.54)	-39.79%
100	\$12.53	\$8.25	(\$4.28)	-34.12%
200	\$19.81	\$14.06	(\$5.75)	-29.03%
400	\$39.28	\$29.33	(\$9.95)	-25.32%
600	\$57.52	\$44.20	(\$13.32)	-23.15%
800	\$85.23	\$66.45	(\$18.78)	-22.03%
1,000	\$105.75	\$83.18	(\$22.57)	-21.34%
2,000	\$223.51	\$177.35	(\$46.16)	-20.65%
2,500	\$280.51	\$223.82	(\$56.70)	-20.21%
5,000	\$565.53	\$456.14	(\$109.39)	-19.34%
10,000	\$1,135.57	\$920.78	(\$214.79)	-18.91%

Residential Service Time-of-Use Summer Customer Charge Energy Charge 1st 400 kWhs Energy Charge, all additional kWhs Base Power Supply Charge On-Peak, all kWhs Shoulder-Peak, all kWhs Off-Peak, all kWhs	Present \$7.50 \$0.011255 \$0.021269 \$0.092183 \$0.081803 \$0.077183 \$0.014746	Proposed \$8.00 \$0.020070 \$0.030084 \$0.159138 \$0.074812 \$0.054158 \$0.000000	Assume: On Peak Usage: Shoulder-Peak Usage: Off-Peak Usage:	16.6% 15.4% 67.9%
Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
0	\$7.50	\$8.00	\$0.50	6.67%
50	\$12.82	\$12.74	(\$0.08)	-0.59%
100	\$18.14	\$17.49	(\$0.65)	-3.59%
200	\$28.78	\$26.98	(\$1.80)	-6.26%
400	\$50.06	\$45.95	(\$4.10)	-8.20%
600	\$73.34	\$66.93	(\$6.41)	-8.73%
800	\$96.62	\$87.91	(\$8.71)	-9.01%
1,000	\$119.90	\$108.89	(\$11.01)	-9.18%
2,000	\$236.31	\$213.79	(\$22.52)	-9.53%
2,500	\$294.51	\$266.24	(\$28.27)	-9.60%
5,000	\$585.53	\$528.48	(\$57.05)	-9.74%
10,000	\$1,167.56	\$1,052.96	(\$114.60)	-9.82%
Residential Service Time-of-Use Winter Customer Charge Energy Charge 1st 400 kWhs Energy Charge, all additional kWhs Base Power Supply Charge On-Peak, all kWhs Shoulder-Peak, all kWhs Off-Peak, all kWhs	Present \$7.50 \$0.011255 \$0.021269 \$0.080873 \$0.065873 \$0.014746	Proposed \$8.00 \$0.020070 \$0.030084 \$0.159138 \$0.041894 \$0.000000	Assume: On Peak Usage: Off-Peak Usage: Proposed	28.1% 71.9% Proposed Increase
Average Sales per Month 0	Present Rate \$7.50	Proposed Rate \$8.00	\$ \$0.50	6.67%
50	\$12.30	\$12.74	\$0.44	3.57%
100	\$17.11	\$17.49	\$0.38	2.22%
200	\$26.72	\$26.98	\$0.26	0.97%
400	\$45.93	\$45.95	\$0.02	0.04%
600	\$67.15	\$66.93	(\$0.22)	-0.33%
800	\$88.37	\$87.91	(\$0.46)	-0.53%
1,000	\$109.59	\$108.89	(\$0.71)	-0.64%
2,000	\$215.69	\$213.78	(\$1.91)	-0.89%
2,500	\$268.74	\$266.23	(\$2.52)	-0.94%
5,000	\$533.99	\$528.46	(\$5.53)	-1.04%
	\$1,064.48		(\$11.56)	-1.09%
10,000	φ1,U04.40	\$1,052.92	(\$11.30)	-1.0370

Small General Service	Present	Proposed
Customer Charge	\$12.00	\$12.50
Energy Charge 1st 400 kWhs	\$0.022449	\$0.032440
Energy Charge, all additional kWhs	\$0.032463	\$0.042454
Base Power Supply Charge, all kWhs	\$0.075738	\$0.072649
PPFAC	\$0.014746	\$0.000000

Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
50	\$17.65	\$17.75	\$0.11	0.61%
100	\$23.29	\$23.01	(\$0.28)	-1.22%
250	\$40.23	\$38.77	(\$1.46)	-3.63%
500	\$69.47	\$66.05	(\$3.42)	-4.93%
1,000	\$130.94	\$123.60	(\$7.34)	-5.61%
2,000	\$253.89	\$238.70	(\$15.19)	-5.98%
3,500	\$438.31	\$411.35	(\$26.96)	-6.15%
5,000	\$622.73	\$584.01	(\$38.72)	-6.22%
10,000	\$1,237.46	\$1,159.52	(\$77.94)	-6.30%
30,000	\$3,696.40	\$3,461.58	(\$234.83)	-6.35%
50,000	\$6,155.34	\$5,763.63	(\$391.72)	-6.36%

Large General Service Delivery Charges	Present	Proposed		
Customer Charge	\$15.50	\$16.00		
Demand Charge, per kW	\$10.71	\$13.35	Assumes	
Energy Charge (kWhs)	\$0.003254	\$0.004254	Load Factor =	55.0%
Base Power Supply Charge, all kWhs	\$0.067062	\$0.064326		
PPFAC	\$0.014746	\$0.000000		

			Proposed	Proposed
	Total Bill	Total Bill	Increase	Increase
Average Sales per Month	Present Rate	Proposed Rate	\$	%
5,000	\$574.18	\$525.19	(\$49.00)	-8.53%
10,000	\$1,132.87	\$1,034.38	(\$98.49)	-8.69%
25,000	\$2,808.92	\$2,561.95	(\$246.98)	-8.79%
50,000	\$5,602.35	\$5,107.89	(\$494.46)	-8.83%
100,000	\$11,189.20	\$10,199.78	(\$989.41)	-8.84%
200,000	\$22,362.89	\$20,383.57	(\$1,979.33)	-8.85%
300,000	\$33,536.59	\$30,567.35	(\$2,969.24)	-8.85%
400,000	\$44,710.29	\$40,751.13	(\$3,959.16)	-8.86%
500,000	\$55,883.98	\$50,934.91	(\$4,949.07)	-8.86%
600,000	\$67,057.68	\$61,118.70	(\$5,938.98)	-8.86%

Large General Service TOU Customer Charge	Present \$20,40	Proposed \$20.90			
Demand Charge, per kW	\$20.40 \$10.71	\$13.35	Assumes		
Energy Charge (kWhs)	\$0.003254	\$0.004254	Load Factor =	55.0%	
Base Power Supply Charge, all kWhs	\$0.067062	\$0.064326			
PPFAC	\$0.014746	\$0.000000			
			Proposed	Proposed	
	Total Bill	Total Bill	Increase	Increase	
Average Sales per Month	Present Rate	Proposed Rate	\$	%	
5,000	\$572.42	\$521.77	(\$50.64)	-8.85%	
10,000	\$1,124.43	\$1,022.65	(\$101.78)	-9.05%	
25,000	\$2,780.48	\$2,525.27	(\$255.21)	-9.18%	
50,000	\$5,540.56	\$5,029.65	(\$510.91)	-9.22%	
100,000	\$11,060.72	\$10,038.39	(\$1,022.33)	-9.24%	
200,000	\$22,101.04	\$20,055.89	(\$2,045.16)	-9.25%	
300,000	\$33,141.37	\$30,073.38	(\$3,067.98)	-9.26%	
400,000	\$44,181.69	\$40,090.87	(\$4,090.81)	-9.26%	
500,000	\$55,222.01	\$50,108.37	(\$5,113.64)	-9.26%	
600,000	\$66,262.33	\$60,125.86	(\$6,136.47)	-9.26%	

Assumes maximum peak period demand is 5% lower than maximum demand in non-peak period.

Large Power Service (<69KV) Customer Charge Demand Charge, per kW Energy Charge (kWhs) Base Power Supply Charge, all kWhs PPFAC	<u>Present</u> \$365.00 \$17.90 \$0.000000 \$0.053260 \$0.014746	Proposed \$372.00 \$21.22 (\$0.000000) \$0.051087 \$0.000000	Assumes Load Factor =	65.0%
	Total Bill	Total Bill	Proposed Increase	Proposed Increase
Average Sales per Month	Present Rate	Proposed Rate	\$	%
300,000	\$32,081	\$29,115	(\$2,966)	-9.24%
450,000	\$47,939	\$43,487	(\$4,452)	-9.29%
650,000	\$69,083	\$62,649	(\$6,434)	-9.31%
850,000	\$90,226	\$81,811	(\$8,416)	-9.33%
950,000	\$100,798	\$91,392	(\$9,407)	-9.33%
1,500,000	\$158,944	\$144,087	(\$14,857)	-9.35%
1,750,000	\$185,374	\$168,040	(\$17,334)	-9.35%
2,000,000	\$211,804	\$191,993	(\$19,811)	-9.35%
2,500,000	\$264,663	\$239,898	(\$24,766)	-9.36%

Large Power Service (>69KV) Delivery Charges Customer Charge Demand Charge, per kW Energy Charge (kWhs) Base Power Supply Charge, all kWhs PPFAC	Present \$400.00 \$11.61 \$0.000000 \$0.053260 \$0.014746	Proposed \$407.00 \$14.93 (\$0.000000) \$0.051087 \$0.000000	Assumes Load Factor =  Proposed	70.0% Proposed
	Total Bill	Total Bill	Increase	Increase
Average Sales per Month	Present Rate	Proposed Rate	\$ (60.440)	<u>%</u>
300,000	\$27,617.85	\$24,498.42	(\$3,119)	-11.29%
450,000	\$41,226.77	\$36,544.12	(\$4,683)	-11.36%
650,000	\$59,372.00	\$52,605.07	(\$6,767)	-11.40%
850,000	\$77,517.23	\$68,666.01	(\$8,851)	-11.42%
950,000	\$86,589.85	\$76,696.48	(\$9,893)	-11.43%
1,500,000	\$136,489.23	\$120,864.08	(\$15,625)	-11.45%
1,750,000	\$159,170.77	\$140,940.26	(\$18,231)	-11.45%
2,000,000	\$181,852.31	\$161,016.44	(\$20,836)	-11.46%
2,500,000	\$227,215.39	\$201,168.80	(\$26,047)	-11.46%
Interruptible Power Service Delivery Charges Customer Charge Demand Charge, per kW Energy Charge (kWhs) Base Power Supply Charge, all kWhs PPFAC Average Sales per Month	<u>Present</u> \$15.50 \$3.40 \$0.014800 \$0.055491 \$0.014746 Total Bill Present Rate	Proposed \$16.00 \$4.66 \$0.017100 \$0.053227 \$0.000000 Total Bill Proposed Rate	50 Assumes Load Factor =  Proposed Increase \$	55.0% Proposed Increase %
10,001	\$950.65	\$835.51	(\$115.14)	-12.11%
15,000	\$1,418.08	\$1,245.14	(\$172.94)	-12.20%
20,000	\$1,885.60	\$1,654.85	(\$230.75)	-12.24%
30,000	\$2,820.66	\$2,474.28	(\$346.38)	-12.28%
50,000	\$4,690.76	\$4,113.13	(\$577.63)	-12.31%
75,000				
	\$7,028.39	\$6,161.70	(\$866.70)	-12.33%
100,000	\$7,028.39 \$9,366.02	\$6,161.70 \$8,210.26	(\$866.70) (\$1,155.76)	-12.33% -12.34%
100,000 125,000				

New 30' Metal or Fiberglass       \$8.26       \$9.08       \$0.83       1         Underground Service         Existing Wood Pole       \$2.06       \$2.27       \$0.21       1	% 10.00% 10.00% 10.00% 10.00% 8.26%
New 30' Wood Pole (Class 6)       \$4.12       \$4.54       \$0.41       1         New 30' Metal or Fiberglass       \$8.26       \$9.08       \$0.83       1         Underground Service         Existing Wood Pole       \$2.06       \$2.27       \$0.21       1	10.00% 10.00% 10.00% 10.00%
New 30' Metal or Fiberglass       \$8.26       \$9.08       \$0.83       1         Underground Service         Existing Wood Pole       \$2.06       \$2.27       \$0.21       1	10.00% 10.00% 10.00% 10.00%
Underground Service Existing Wood Pole \$2.06 \$2.27 \$0.21 1	10.00% 10.00% 10.00%
Existing Wood Pole \$2.06 \$2.27 \$0.21 1	10.00% 10.00%
	10.00% 10.00%
Now 30' Wood Pole (Class 6) \$6.20 \$6.21 \$0.62	10.00%
14eW 30 W000 F0le (Class 0) #0.20 #0.01 #0.02	
New 30' Metal or Fiberglass \$10.32 \$11.35 \$1.03	8.26%
Per Watt \$0.046577 \$0.050422 \$0.0038	
Lighting Base Power Supply Charge, per Watt \$0.007818 \$0.00750	
PPFAC \$0.014746 \$0.000000	
100 Watts - Overhead	
Existing Wood Pole \$4.67 \$5.79 \$1.13 2	24.15%
New 30' Wood Pole (Class 6) \$8.79 \$10.33 \$1.54	17.51%
New 30' Metal or Fiberglass \$12.92 \$14.87 \$1.95	15.11%
100 Watts - Underground	
	19.81%
	16.08%
	14.41%
200 Watts - Overhead	
	24.36%
	19.95%
	17.61%
·	
200 Watts - Underground Existing Wood Pole \$12.94 \$13.85 \$0.91	7.04%
	7.76%
	16.81%
400 Watts - Overhead	
<del></del>	6.48%
	7.04%
New 30' Metal or Fiberglass \$30.02 \$32.25 \$2.24	7.45%
400 Watts - Underground	
Existing Wood Pole \$23.82 \$25.44 \$1.62	6.79%
	7.26%
New 30' Metal or Fiberglass \$32.08 \$34.52 \$2.44	7.61%

#### RESIDENTIAL SERVCIE

Usage Rang	e - kWhs			Cumulative	Bills	Cumulative k	Whs
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	4	23,272	7,875	23,272	2.75%	7,875	0.00%
5	9	2,839	19,603	26,111	3.08%	27,477	0.00%
10	14	4,707	54,364	30,819	3.64%	81,841	0.01%
15	19	2,820	48,148	33,639	3.97%	129,989	0.02%
20	24	3,842	82,194	37,480	4.42%	212,183	0.03%
25	29	2,091	57,044	39,571	4.67%	269,227	0.04%
30	34	3,402	106,961	42,972	5.07%	376,187	0.05%
35	39	1,901	70,954	44,873	5.30%	447,142	0.06%
40	44	3,370	139,715	48,244	5.69%	586,857	0.08%
45	49	1,866	88,539	50,110	5.91%	675,396	0.09%
50	54	3,328	171,578	53,438	6.31%	846,974	0.11%
55	99	22,937	1,770,923	76,375	9.01%	2,617,896	0.35%
100	149	27,371	3,402,317	103,746	12.25%	6,020,213	0.81%
150	199	27,750	4,847,682	131,496	15.52%	10,867,896	1.47%
200	249	29,020	6,533,102	160,515	18.95%	17,400,998	2.35%
250	299	29,812	8,214,483	190,328	22.46%	25,615,481	3.46%
300	349	30,980	10,091,281	221,308	26.12%	35,706,762	4.82%
350	399	31,254	11,764,136	252,562	29.81%	47,470,898	6.41%
400	449	31,856	13,592,071	284,417	33.57%	61,062,969	8.25%
450	499	31,678	15,111,742	316,095	37.31%	76,174,711	10.29%
500	549	31,234	16,468,704	347,329	41.00%	92,643,416	12.51%
550	599	30,035	17,356,789	377,364	44.54%	110,000,205	14.86%
600	649	29,183	18,331,128	406,547	47.99%	128,331,333	17.34%
650	699	27,534	18,685,624	434,081	51.24%	147,016,957	19.86%
700	749	26,191	19,088,478	460,273	54.33%	166,105,436	22.44%
750	799	24,847	19,368,319	485,120	57.26%	185,473,755	25.05%
800	849	23,463	19,468,073	508,583	60.03%	204,941,828	27.68%
850	899	22,008	19,376,275	530,591	62.63%	224,318,103	30.30%
900	949	20,538	19,116,807	551,129	65.05%	243,434,910	32.88%
950	999	19,466	19,099,037	570,595	67.35%	262,533,947	35.46%
1,000	1,199	65,831	72,655,332	636,426	75.12%	335,189,279	45.28%
1,200	1,399	51,339	66,991,356	687,766	81.18%	402,180,636	54.33%
1,400	1,599	39,421	59,396,603	727,187	85.83%	461,577,239	62.35%
1,600	1,799	29,879	51,030,077	757,066	89.36%	512,607,316	69.25%
1,800	1,999	22,573	43,108,338	779,639	92.02%	555,715,654	75.07%
2,000	2,999	51,726	124,361,908	831,365	98.13%	680,077,561	91.87%
3,000	3,999	11,881	40,416,199	843,246	99.53%	720,493,760	97.33%
4,000	4,999	2,747	12,150,015	845,992	99.85%	732,643,775	98.97%
5,000	5,999	772	4,205,357	846,764	99.95%	736,849,132	99.54%
6,000	9,999	440	3,087,215	847,203	100.00%	739,936,347	99.96%
≥ 10,0	000	26	330,882	847,229	100.00%	740,267,229	100.00%

Average Customers 70,602 Average kWhs 874 Median kWhs 685

#### RESIDENTIAL SERVCIE CARES

Usage Rang	e - kWhs			Cumulative	e Bills	Cumulative	kWhs
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	4	523	170	523	0.58%	170	0.00%
5	9	64	444	586	0.65%	615	0.00%
10	14	108	1,159	694	0.77%	1,774	0.00%
15	19	64	1,064	758	0.84%	2,838	0.00%
20	24	99	2,090	857	0.95%	4,928	0.01%
25	29	55	1,453	912	1.01%	6,382	0.01%
30	34	116	3,499	1,028	1.14%	9,881	0.01%
35	39	67	2,436	1,095	1.21%	12,317	0.02%
40	44	147	5,882	1,242	1.38%	18,199	0.03%
45	49	78	3,583	1,319	1.46%	21,782	0.03%
50	54	143	7,150	1,462	1.62%	28,932	0.04%
55	59	73	4,114	1,535	1.70%	33,046	0.05%
60	64	163	9,771	1,698	1.88%	42,817	0.06%
65	69	92	6,043	1,790	1.98%	48,860	0.07%
70	74	162	11,285	1,952	2.16%	60,145	0.09%
75	79	100	7,576	2,053	2.27%	67,721	0.10%
80	84	191	15,169	2,244	2.49%	82,891	0.12%
85	89	94	8,022	2,338	2.59%	90,912	0.13%
90	94	211	18,789	2,548	2.82%	109,701	0.16%
95	99	126	12,022	2,675	2.96%	121,724	0.17%
100	149	2,315	283,094	4,990	5.53%	404,817	0.58%
150	199	3,257	556,337	8,246	9.14%	961,154	1.38%
200	249	3,885	850,613	12,131	13.44%	1,811,767	2.60%
250	299	4,411	1,181,304	16,542	18.33%	2,993,071	4.29%
300	349	4,820	1,524,276	21,362	23.67%	4,517,347	6.48%
350	399	4,794	1,751,657	26,156	28.98%	6,269,003	8.99%
400	449	4,741	1,963,181	30,898	34.23%	8,232,184	11.81%
450	499	4,278	1,982,255	35,176	38.97%	10,214,439	14.65%
500	549	4,360	2,232,640	39,536	43.80%	12,447,079	17.85%
550	599	4,070	2,282,951	43,605	48.31%	14,730,029	21.13%
600	699	7,212	4,567,093	50,817	56.30%	19,297,122	27.68%
700	799	6,124	4,475,333	56,942	63.08%	23,772,455	34.10%
800	899	5,136	4,258,373	62,078	68.77%	28,030,828	40.20%
900	999	4,260	3,948,300	66,338	73.49%	31,979,128	45.87%
1,000	1,999	19,203	25,724,488	85,540	94.77%	57,703,616	82.76%
2,000	2,999	3,872	8,987,384	89,413	99.05%	66,691,000	95.65%
3,000	3,999	691	2,273,600	90,104	99.82%	68,964,600	98.91%
4,000	4,999	120	511,894	90,223	99.95%	69,476,494	99.65%
5,000	5,999	30	160,017	90,254	99.99%	69,636,511	99.88%
≥ 6,0	000	12	84,588	90,266	100.00%	69,721,100	100.00%

Average Customers 7,522 Average kWhs 772 Median kWhs 605

#### SMALL GENERAL SERVCIE

Usage Rang	e - kWhs			Cumulativ	e Bills	Cumulative	
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	19	8,209	29,969	8,209	8.8%	29,969	0.03%
20	39	2,439	70,452	10,647	11.4%	100,421	0.11%
40	59	2,135	103,999	12,783	13.7%	204,420	0.22%
60	79	1,652	114,747	14,435	15.5%	319,167	0.34%
80	99	1,613	143,564	16,048	17.2%	462,731	0.50%
100	199	7,260	1,082,109	23,308	25.0%	1,544,840	1.65%
200	299	7,173	1,795,240	30,481	32.7%	3,340,080	3.58%
300	399	6,448	2,251,457	36,929	39.6%	5,591,537	5.98%
400	499	5,423	2,440,028	42,353	45.4%	8,031,564	8.60%
500	599	4,634	2,553,356	46,986	50.3%	10,584,920	11.33%
600	699	4,198	2,728,457	51,184	54.8%	13,313,378	14.25%
700	799	3,616	2,714,699	54,799	58.7%	16,028,077	17.16%
800	899	3,189	2,715,174	57,988	62.1%	18,743,251	20.06%
900	999	2,892	2,756,281	60,881	65.2%	21,499,533	23.01%
1,000	1,199	5,224	5,750,988	66,105	70.8%	27,250,521	29.17%
1,200	1,399	4,386	5,710,379	70,491	75.5%	32,960,900	35.28%
1,400	1,599	3,525	5,297,622	74,015	79.3%	38,258,521	40.95%
1,600	1,999	5,339	9,586,114	79,354	85.0%	47,844,636	51.21%
2,000	2,999	7,887	19,315,557	87,241	93.5%	67,160,192	71.89%
3,000	3,999	3,717	12,861,438	90,958	97.5%	80,021,630	85.65%
4,000	4,999	1,493	6,635,207	92,451	99.1%	86,656,837	92.75%
5,000	9,999	787	4,740,977	93,238	99.9%	91,397,815	97.83%
10,000	19,999	56	730,998	93,294	100.0%	92,128,813	98.61%
≥20,0	000	42	1,297,585	93,336	100.0%	93,426,398	100.00%

Average Customers 7,778
Average kWhs 1,001
Median kWhs 594

#### LARGE GENERAL SERVCIE

Usage Rang	je - kWhs_			Cumulativ	e Bills	Cumulative	kWhs
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	499	836	108,605	836	3.5%	108,605	0.02%
500	999	378	284,347	1,214	5.0%	392,953	0.08%
1,000	1,999	830	1,255,909	2,044	8.5%	1,648,861	0.34%
2,000	2,999	1,322	3,352,817	3,366	14.0%	5,001,678	1.04%
3,000	3,999	1,878	6,605,048	5,244	21.7%	11,606,726	2.41%
4,000	4,999	2,032	9,187,940	7,276	30.2%	20,794,666	4.31%
5,000	5,999	1,813	9,964,435	9,089	37.7%	30,759,100	6.38%
6,000	6,999	1,587	10,306,959	10,676	44.3%	41,066,060	8.52%
7,000	7,999	1,268	9,479,879	11,944	49.5%	50,545,939	10.48%
8,000	8,999	1,107	9,409,222	13,051	54.1%	59,955,160	12.44%
9,000	9,999	933	8,868,990	13,983	58.0%	68,824,150	14.27%
10,000	14,999	2,781	33,991,849	16,764	69.5%	102,815,999	21.33%
15,000	19,999	1,670	28,961,503	18,434	76.4%	131,777,502	27.33%
20,000	29,999	1,936	47,351,843	20,370	84.5%	179,129,345	37.15%
30,000	39,999	1,153	40,062,947	21,523	89.2%	219,192,292	45.46%
40,000	49,999	616	27,465,335	22,139	91.8%	246,657,627	51.16%
50,000	99,999	1,129	77,566,390	23,268	96.5%	324,224,017	67.25%
100,000	199,999	569	81,580,305	23,837	98.8%	405,804,322	84.17%
200,000	299,999	210	49,407,724	24,047	99.7%	455,212,046	94.42%
300,000	399,999	55	18,651,903	24,101	99.9%	473,863,949	98.28%
≥ 400,	000	19	8,273,182	24,120	100.0%	482,137,131	100.00%

Average Customers 2,010 Average kWhs 19,989 Median kWhs 8,107

#### LARGE POWER SERVCIE

Usage Ran	ge - kWhs			Cumulativ	e Bills	Cumulative	kWhs
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	499,999	98	18,816,017	98	42.9%	18,816,017	8.44%
500,000	999,999	56	34,864,431	154	67.3%	53,680,448	24.08%
1,000,000	1,499,999	17	21,349,054	171	75.0%	75,029,503	33.65%
1,500,000	1,999,999	13	21,668,117	184	80.6%	96,697,620	43.37%
2,000,000	2,499,999	19	38,694,776	202	88.8%	135,392,396	60.73%
2,500,000	2,999,999	5	12,359,608	207	90.8%	147,752,004	66.27%
3,000,000	3,499,999	7	21,428,971	214	93.9%	169,180,975	75.88%
3,500,000	3,999,999	2	7,982,889	216	94.9%	177,163,864	79.46%
4,000,000	4,499,999	12	45,786,029	228	100.0%	222,949,894	100.00%

Average Customers 19 Average kWhs 977,850 Median kWhs 520,233

#### INTERRUPTIBLE POWER SERVCIE

Usage Rang	ge - kWhs			Cumulativ	e Bills	Cumulative	kWhs
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	99	31	546	31	7.6%	546	0.00%
100	999	30	11,240	61	14.9%	11,786	0.04%
1,000	4,999	30	61,792	90	22.1%	73,578	0.23%
5,000	9,999	32	213,698	123	30.1%	287,275	0.91%
10,000	19,999	48	669,388	171	41.9%	956,664	3.04%
20,000	29,999	30	665,736	200	49.1%	1,622,400	5.15%
30,000	49,999	38	1,418,001	239	58.5%	3,040,401	9.65%
50,000	99,999	54	3,445,493	292	71.6%	6,485,895	20.59%
100,000	199,999	51	6,718,257	343	84.1%	13,204,151	41.91%
200,000	299,999	32	7,691,723	376	92.0%	20,895,874	66.32%
300,000	399,999	25	7,655,663	401	98.3%	28,551,537	90.62%
≥ 400,	,000	7	2,954,873	408	100.0%	31,506,409	100.00%

Average Customers	34
Average kWhs	77,222
Median kWhs	29,053

#### LIGHTING DUSK TO DAWN

 Existing Wood Pole
 Overhead Services

 New 30' Wood Pole (Class 6)
 8,579

 New 30' Metal or Fiberglass
 2,821

 Underground Services

 Existing Wood Pole
 1,145

 New 30' Wood Pole (Class 6)
 810

 New 30' Metal or Fiberglass
 8,013

TOTAL UNITS 60,645

1	BEFORE THE ARIZONA CORPORATION COMMISSION
2	COMMISSIONERS
3	KRISTIN K. MAYES - CHAIRMAN GARY PIERCE
4	PAUL NEWMAN SANDRA D. KENNEDY
5	BOB STUMP
6	
7	IN THE MATTER OF THE APPLICATION OF ) DOCKET NO. E-04204A-09-
8	UNS ELECTRIC, INC. FOR THE ) ESTABLISHMENT OF JUST AND )
9	REASONABLE RATES AND CHARGES ) DESIGNED TO REALIZE A REASONABLE )
10	RATE OF RETURN ON THE FAIR VALUE OF ) THE PROPERTIES OF UNS ELECTRIC, INC.
11	DEVOTED TO ITS OPERATIONS )
12	THROUGHOUT THE STATE OF ARIZONA. )
13	
14	
15	
16	
17	UNS ELECTRIC, INC.
18	
19	BLACK MOUNTAIN GENERATING STATION
20	SCHEDULES
21	
22	"A" through "H"
23	
24	VOLUME 4 OF 4
25	
26	A:1 20, 2000
27	April 30, 2009

# Index

### UNS Electric, Inc. Index to Schedules Test Year Ended December 31, 2008

Schedule	Title of Schedule	Description
A-1	<u>Summary Information</u> Computation of Increase in Gross Revenue Requirements	Increase in revenue requirements
A-2	Summary Results of Operations	Operating results for the test year, two prior years and the projected year
A-3	Summary of Capital Structure	Capital structure for the test year, two prior years and the projected year
A 4	Construction Expenditures and Gross Utility Plant in Service	Construction expenditures, net plant placed in service and gross utility plant in service for the test year, two prior years and three projected years
A-5	Summary Changes in Financial Position	Cash flows for the test year, two prior years and the projected year
B-1	Rate Base Schedules Summary of Original Cost and RCND Rate Base	Elements of original cost and RCND rate base
B-2	Pro Forma Adjustments to Original Cost Rate Base	Pro forma adjustments to original cost rate base
B-3	Pro Forma Adjustments to RCND Rate Base	Pro forma adjustments to RCND rate base
84	RCND by Major Plant Accounts	Computation of RCND net utility plant
B-5	Computation of Working Capital	Computation of working capital allowance
2	Test Year Income Statements Adjusted Test Year Income Statement	Test year income statement with pro forma adjustments
C-5	Income Statement Pro Forma Adjustments	Detail of pro forma income statement adjustments
రో	Computation of Gross Revenue Conversion Factor	Calculation of gross revenue conversion factor
-5	Cost of Capital Summary Cost of Capital	Elements of capital structure for the test year and projected year
D-2	Cost of Long-Term Debt and Short-Term Debt	Cost of long-term and short-term debt for the test year and projected year
D-3	Cost of Preferred Stock	Not applicable - noted on schedule
<b>Q</b>	Cost of Common Equity	Summary of conclusions for the required rate of return on common equity as of the end of the test year and projected year

### UNS Electric, Inc. Index to Schedules Test Year Ended December 31, 2008

Schedule	Title of Schedule	Description
F-1	Financial Statements and Statistical Schedules Comparative Balance Sheets	Balance sheets at the end of the test year and two prior years
E-2	Comparative Income Statements	income statements for the test year and two prior years
F-3	Comparative Statements of Cash Flows	Cash flow statements for the test year and two prior years
я 4	Comparative Statements of Changes in Stockholders' Equity (Deficit)	Changes in stockholders' equity for the test year and two prior years
E-5	Detail of Electric Utility Plant	Electric utility plant balances by detailed account, at the end of the test year and at the end of the prior year
E-6	Comparative Departmental Operating Income Statements	Comparative departmental statements of operating income for the test year and two prior years
E-7	Electric Operating Statistics	Operating statistics (sales, revenues, customers and expenses) for the test year and two prior years
В	Taxes Charged to Operations	Significant taxes charged to operations for the test year and two prior years
E-9	Notes to Financial Statements	Reference to see the attached FERC Form 1 as of December 31, 2008.
Ē	Projections and Forecasts Projected Income Statements - Present and Proposed Rates	Income statements for the test year and the projected year, at present and proposed rates
F-2	Projected Statements of Cash Flows - Present and Proposed Rates	Cash flow statements for the test year and the projected year, at present and proposed rates
F-3	Projected Construction Requirements	Construction requirements by property classification for the test year and three projected years
<b>4</b>	Key Assumptions Used in Preparing Forecasts	Important assumptions used in preparing forecasts and projections

### UNS Electric, Inc. Index to Schedules Test Year Ended December 31, 2008

Schedule	Title of Schedule	Description
<u>5</u>	Cost of Service Analyses Cost of Service Summary - Present Rates	Rates of return by customer classification at present rates
G-2	Cost of Service Summary - Equalized and Proposed Rates	Rates of return by customer classification at proposed rates
6.3	Rate Base Allocation to Classes of Service	Allocation of rate base and net utility plant to classes of service
9 4	Expense Allocation to Classes of Service	Allocation of operating expenses to classes of service
6-5	Distribution of Rate Base by Function	Classification of rate base by function
9-9	Distribution of Expenses by Function	Classification of expenses by function
G-7	Development of Allocation Factors	Allocation factors used in the cost of service study (indicating how demand, commodity and customer allocation factors were developed), and including explanation of the demand method used
7.	Effect of Proposed Rate Schedules Summary of Revenues by Customer Classification - Adjusted Present and Proposed Rates	Revenues by customer classification at present and proposed rates
H-2	Comparisons of Revenues by Rate Schedules - Present and Proposed Rates	Revenues by detailed class of service at present and proposed rates
£	Comparison of Present & Proposed Rates	Comparison of present and proposed rates by rate schedule
Ŧ 4	Typical Bill Comparison - Present (Prior to June 1, 2009 PPFAC Rate Change) & Proposed Rates	Comparison of typical customer bills at varying consumption levels at present and proposed rates
H-4-2	Typical Bill Comparison - Present (Includes June 1, 2009 PPFAC Rate Change) & Proposed Rates	Comparison of typical customer bills at varying consumption levels at present and proposed rates
H-5	Bill Count	Billing activity by block for the summer and winter periods for residential, commercial and industrial rate groups.

## BMGS Schedule A

UNS Electrio, Inc.
Computation of Increase in Gross Revenue Requirements
Test Year Ended December 31, 2008

				ACC Jurisdiction				
Line No.	Description	Original Cost BMGS		RCND BMGS		Fair Value BMGS	<b>-</b>	Line No.
_	Adjusted Rate Base	\$237,208,845	(a)	\$418,685,812	(a)	\$327,947,328 (e)	<u>~</u>	_
2	Adjusted Operating Income	\$15,657,039	<u>@</u>	\$15,657,039	<b>Q</b>	\$15,657,039		8
က	Current Rate of Return (2/1)	6.60%		3.74%		4.77%		ဗ
4	Required Operating Income	\$23,907,360		\$23,907,360		\$23,907,360		4
2 9 2	Weighted Average Cost of Capital Fair Value Adjustment Required Rate of Return	9.04% 1.04% 10.08%	<u>©</u>	9.04% -3.33% 5.71%		9.04% -1.75% 7.29% (e)	<u>~</u>	4 6 5
∞	Operating Income Deficiency	\$8,250,321		\$8,250,321		\$8,250,321		æ
6	Gross Revenue Conversion Factor	1.6363	(p)	1.6363	<b>©</b>	1.6363 (d)		o
10	Increase in Gross Revenue Requirement	\$13,500,000		\$13,500,000		\$13,500,000	•	10
1	Customer Classification Residential Service Small General Service Large General Service Large Power Service	Projected Revenue Increase (f) \$6,238,014 973,617 4,447,767 1,560,254 228,540		% Dollar Increase (f) 6.77% 8.36% 8.03% 7.95%				
16	Lighting Total	\$13,500,000		8.39%				

Supporting Schedules
(a) B-1 BMGS
(b) C-1 BMGS
(c) D-1 BMGS
(d) C-3 BMGS
(e) Rev Req Model BMGS
(f) H-1 BMGS

UNS Electric, Inc.

Prior Years Ended December 31, 2006 and 2007, Test Year Ended December 31, 2008, Summary Results of Operations

and Projected Year Ended December 31, 2009

		Prior Years Ended December 31,	Ended r 31,	Test Year Ended December 31, 2008	Ended 31, 2008	Projected Year Ender December 31, 2009	Projected Year Ended December 31, 2009	
Line No.	Description	2006 (a)	2007 (a)	Original Adj. (b)	BMGS Adj. (b)	Present Rates (c)	Proposed Rates (c)	Line No.
- 0 E	Operating Revenues Operating Expenses (includes income taxes) Operating Income	\$159,766,400 149,762,819 10,003,581	\$168,958,769 159,775,021 9,183,748	\$160,926,065 150,922,718 (2) 10,003,347	\$160,926,065 145,269,026 15,657,039	\$178,640,124 169,846,005 8,794,119	\$193,029,867 168,981,265 24,048,602	7 7 8
4 v	Other Income and Deductions Income Before Interest Expense	340,822 10,344,403	1,271,020 10,454,768	399,049 10,402,396	399,049 16,056,088	336,467 9,130,586	345,913 24,394,515	4 ·c
9	Interest Expense	5,239,444	5,700,509	6,421,845 (e)	9,368,773 (d)	9,110,492	9,105,520	9
7	Net Income	\$5,104,959	\$4,754,259	\$3,980,551	\$6,687,315	\$20,094	\$15,288,995	۷
8 e C	Earnings Per Average Common Share Dividends Per Common Share Payout Ratio	N/A (1) N/A (1) 0% (1)	N/A N/A 0%	N/A N/A 0%	N/A N/A 0%	N/A N/A 0%	N/A N/A 0%	8 o C
12	Return on Year-End Invested Capital Return on Average Invested Capital	7.21% 8.02%	6.31% 6.76%	5.45% 5.83%	8.29% 8.94%	3.67% 4.15%	9.48%	1 2
£ <del>4</del>	Return on Year-End Common Equity Return on Average Common Equity	7.86% 8.89%	5.96% 6.57%	4.75% 4.87%	7.73% 8.04%	0.02%	12.31% 14.70%	£ <del>4</del>
15	Times Total Interest Earned - Before Income Taxes Times Total Interest Earned - After Income Taxes	2.57	2.24	1.94 1.62	2.16	1.00	3.78 2.68	15

⁽¹⁾ UNS Electric, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus, such information is not meaningful. (2) Includes reclasification of \$160,200 for Customer Deposit Interest Expense From Other Interest Expense to Other O&M Expense.

# Supporting Schedules

⁽a) E-2 BMGS (b) C-1 BMGS (c) F-1 BMGS (d) D-2 BMGS (e) A-2 Original

UNS Electric, Inc.
Summary of Capital Structure
Prior Years Ended December 31, 2006 and 2007, Test Year Ended December 31, 2008,
and Projected Year Ended December 31, 2009

\$0 \$0 85,807,359 107,272,239 85,807,359 107,272,239
88 855
\$165,596,214
0.00% 51.82% 48.18%
0.00% 3.79% 5.49%

Supporting Schedules
(a) E-1 BMGS
(b) D-1 BMGS

UNS Electric, Inc.

Construction Expenditures and Gross Utility Plant in Service
Prior Years Ended December 31, 2006 and 2007, Test Year Ended December 31, 2008, and Projected Years Ended December 31, 2009, 2010 and 2011

Line No.	Year		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service	Line No.
-	Prior Year Ended December 31, 2006	(a)	\$38,947,000	\$139,477,021	\$291,884,596	-
7	Prior Year Ended December 31, 2007	(a)	\$37,582,000	\$164,114,994	\$325,590,600	7
ო	Test Year Ended December 31, 2008	(a)	\$29,664,000	\$234,680,892	\$406,043,216	ო
4	Projected Year Ended December 31, 2009	(q)	\$29,512,000	\$258,601,415	\$451,262,606	4
S	Projected Year Ended December 31, 2010	(q)	\$23,902,000	\$265,454,884	\$480,110,747	5
9	Projected Year Ended December 31, 2011	<b>(</b> 2)	\$22,231,000	\$268,085,873	\$505,230,295	9

Supporting Schedules
(a) E-1 BMGS & E-3 BMGS
(b) F-3 BMGS

UNS Electric, Inc.
Summary Changes in Financial Position
Prior Years Ended December 31, 2006 and 2007, Test Year Ended December 31, 2008, and Projected Year Ended December 31, 2009
(Thousands of Dollars)

		Prior Years Ende December 31,	Prior Years Ended December 31,	Test Year Ended December 31	Project Ended Decen	Projected Year Ended December 31, 2009	
Line No.	Description	2006 (a)	2007 (a)	2008 (a)	Present Rates (b)	Proposed Rates (b)	Line No.
<b>-</b>	Net Cash Flows from Operating Activities	\$13,772	\$21,807	\$13,551	\$31,691	\$50,215	<del></del>
8	Net Cash Flows From Investing Activities	(38,947)	(36,206)	(29,584)	(29,512)	(29,512)	8
ო	Net Cash Flows from Financing Activities	22,238	12,238	22,172	(7,418)	(10,163)	ო
4	Net Increase (Decrease) in Cash	(\$2,937)	(\$2,161)	\$6,139	(\$5,239)	\$10,540	4

Supporting Schedules
(a) E-3 BMGS
(b) F-2 BMGS

### BMGS Schedule B

Black Mountain Generating Station

UNS Electric, Inc.
Summary of Original Cost and RCND Rate Base
Test Year Ended December 31, 2008

		Total	tal	ACC Jur	ACC Jurisdiction	
Line No.	Description	Adjusted Original Cost Rate Base (a)	Adjusted RCND Rate Base (b)	Adjusted Original Cost Rate Base (a)	Adjusted RCND Rate Base (b)	Line No.
-	Gross Utility Plant in Service	\$517,156,721	\$910,137,088	\$517,156,721	\$910,137,088	_
3.2	Less: Accumulated Depreciation Net Utility Plant in Service	194,357,558 322,799,162	368,645,682 541,491,406	194,357,558 322,799,162	368,645,682 541,491,406	0.6
4 5 9	Citizens Acquisition Discount Less: Accum. Amort Citizens Acq. Discount Net Citizens Acquisition Discount	(93,273,341) (20,876,317) (72,397,024)	(130,469,005) (27,773,948) (102,695,057)	(93,273,341) (20,876,317) (72,397,024)	(130,469,005) (27,773,948) (102,695,057)	4 12 0
7	Total Net Utility Plant	250,402,138	438,796,349	250,402,138	438,796,349	7
œ	Customer Advances for Construction	(12,605,744)	(17,555,056)	(12,605,744)	(17,555,056)	ω
6	Customer Deposits	(4,064,671)	(4,064,671)	(4,064,671)	(4,064,671)	თ
10	Accumulated Deferred Income Taxes Total Deductions	(2,028,227)	(3,996,158) (25,615,885)	(2,028,227)	(3,996,158 <u>)</u> (25,615,885)	5 5
12	Allowance for Working Capital	5,505,348	5,505,348	5,505,348	5,505,348	12
13	Regulatory Assets	0	0	0	0	5
4	Regulatory Liabilities	0	0	0	0	4
15	Total Rate Base	\$237,208,845	\$418,685,812	\$237,208,845	\$418,685,812	15

Supporting Schedules
(a) B-2 BMGS
(b) B-3 BMGS

UNS Electric, Inc. Pro Forma Adjustments to Original Cost Rate Base Test Year Ended December 31, 2008

No.	-	3.2	459	7	80	6	11	12	13	4	51
ACC Jurisdiction	\$517,156,721	194,357,558 322,799,162	(93,273,341) (20,876,317) (72,397,024)	250,402,138	(12,605,744)	(4,064,671)	(2,028,227)	5,505,348	0	0	\$237,208,845
BMGS Adjusted at End of Test Period	\$517,156,721	194,357,558 322,799,162	(93,273,341) (20,876,317) (72,397,024)	250,402,138	(12,605,744)	(4,064,671)	(2,028,227) (18,698,641)	5,505,348	0	0	\$237,208,845
Total Adjustments (a)	\$62,979,551	1,009,199 61,970,352	0 0 0	61,970,352	0	0	0	(580,420)	0	0	\$61,389,932
Adjusted (Original) at End of Test Period	\$454,177,170	193,348,359 260,828,810	(93,273,341) (20,876,317) (72,397,024)	188,431,786	(12,605,744)	(4,064,671)	(2,028,227)	6,085,768	0	0	\$175,818,913
								<b>(p</b> )			
Description	Gross Utility Plant in Service	Less: Accumulated Depreciation Net Utility Plant in Service	Citizens Acquisition Discount Less: Accum. Amort Citizens Acq. Discount Net Citizens Acquisition Discount	Total Net Utility Plant	Customer Advances for Construction	Customer Deposits	Accumulated Deferred Income Taxes Total Deductions	Allowance for Working Capital	Regulatory Assets	Regulatory Liabilities	Total Original Cost Rate Base
Line No.	. —	3.2	4 13 19	7	œ	6	0 1	12	5	4	15

Supporting Schedules
(a) B-1 (Original), B-2 BMGS (P2)
(b) B-5 BMGS

UNS Electric, Inc. Pro Forma Adjustments to Original Cost Rate Base Test Year Ended December 31, 2008

	Description	BMGS Plant in Service	Working Capital		Total Page Adjustments	Line No.
Gross Utility Plant in Service		\$62,979,551	\$0		\$62,979,551	-
Less: Accumulated Depreciation Net Utility Plant in Service	iation	1,009,199 61,970,352	0		1,009,199	3.2
Citizens Acquisition Discount Less: Accum. Amort Citizens Acq. Discount Net Citizens Acquisition Discount	unt izens Acq. Discount iscount	0 0	000		0 0 0	4100
Total Net Utility Plant		61,970,352	0		61,970,352	7
Customer Advances for Construction	or Construction	0	0		0	ω
Customer Deposits		0	0		0	6
Accumulated Deferred Income Taxes Total Deductions	Income Taxes	0	0		0	2 1
Allowance for Working Capital	apital	0	(580,420)		(580,420)	12
Regulatory Assets		0	0		0	13
Regulatory Liabilities		0	0	1	0	4
Total Original Cost Rate Base	ate Base	\$61,970,352	(\$580,420)		\$61,389,932	15

Supporting Schedules N/A

UNS Electrio, Inc.
Pro Forma Adjustments to RCND Rate Base
Test Year Ended December 31, 2008

No.	-	9.7	4 τι Φ	7	∞	თ	1 10	12	<del>1</del> 3	4	15
ACC Jurisdiction	\$910,137,088	368,645,682 541,491,406	(130,469,005) (27,773,948) (102,695,057)	438,796,349	(17,555,056)	(4,064,671)	(3,996,158)	5,505,348	0	0	\$418,685,812
BMGS Adjusted at End of Test Period	\$910,137,088	368,645,682 541,491,406	(130,469,005) (27,773,948) (102,695,057)	438,796,349	(17,555,056)	(4,064,671)	(3,996,158) (25,615,885)	5,505,348	0	0	\$418,685,812
Total Adjustments (c)	\$65,835,933	1,054,923 64,781,010	0 0	64,781,010	0	0	0	(580,420)	0	0	\$64,200,590
Adjusted (Original) at End of Test Period (a), (b)	\$844,301,155	367,590 <u>,759</u> 476,710,396	(130,469,005) (27,773,948) (102,695,057)	374,015,339	(17,555,056)	(4,064,671)	(3,996,158) (25,615,885)	6,085,768	0	0	\$354,485,222
Description	Gross Utility Plant in Service	Less: Accumulated Depreciation Net Utility Plant in Service	Citizens Acquisition Discount Less: Accum. Amort Citizens Acq. Discount Net Citizens Acquisition Discount	Total Net Utility Plant	Customer Advances for Construction	Customer Deposits	Accumulated Deferred Income Taxes Total Deductions	Allowance for Working Capital	Regulatory Assets	Regulatory Liabilities	Total RCND Rate Base
Line No.	-	8 2	4 5 9	7	ω	თ	10	12	5	4	5

Supporting Schedules
(a) B-4 BMGS
(b) B-2 BMGS
(c) B-3 BMGS (P2-3)

UNS Electric, Inc. Pro Forma Adjustments to RCND Rate Base Test Year Ended December 31, 2008

e Line Its No.	933 1	923 2 010 3	0 0 0 4 4 5 9	010 7	8	6 0	0 10	(580,420) 12	0 13	0 4	590 15
Total Page Adjustments	\$65,835,933	1,054,923 64,781,010		64,781,010				(580			\$64,200,590
Working Capital RCN	0\$	0 0	0 0 0	0	0	0	0 0	(580,420)	0	0	(\$580,420)
BMGS Plant in Service RCN	\$65,835,933	1,054,923	0 0 0	64,781,010	0	0	0 0	0	0	0	\$64,781,010
Description	Gross Utility Plant in Service	Less: Accumulated Depreciation Net Utility Plant in Service	Citizens Acquisition Discount Less: Accum. Amort Citizens Acq. Discount Net Citizens Acquisition Discount	Total Net Utility Plant	Customer Advances for Construction	Customer Deposits	Accumulated Deferred Income Taxes Total Deductions	Allowance for Working Capital	Regulatory Assets	Regulatory Liabilities	Total RCND Rate Base
Line No.	-	0 m	4 13 0	7	80	6	5 5	12	13	4	15

Supporting Schedules N/A

UNS Electric, Inc. RCND By Major Plant Accounts Test Year Ended December 31, 2008

Line No.		7 7 8	4 5 9 C 8 6 0 1	Ε ;	5 5	4	<del>1</del> 5	o ¢	- 8	19	20	21	22	23	24	25	26	27	28	59	30	31	32
RCND		\$0 6,343,106 6,343,106	(387,515) 3,372,965 (5,042,961) 21,036,927 7,555,524 5,337,265 1,717,893	33,590,098	1,300,500 563,746	26,666,391	1,423,094	21,790,557	34,784	373,470	78,052,012	1,315,269	6,447,558	41,339,622	67,816,680	65,282,631	14,899,205	46,281,315	71,071,129	12,223,582	10,064,676	4,866,980	341,608,647
Percent		N/A 67.0%	-188.6% 93.1% 416.2% 96.5% 96.9%	300	90.9% 63.1%	61.8%	67.2%	55.6% 64.8%	%6:06 80:0%	64.9%		97.1%	77.3%	51.3%	45.0%	49.8%	62.8%	64.4%	26.3%	54.3%	80.5%	58.2%	
RCN		\$0 9,469,849 9,469,849	205,436 3,621,203 1,211,666 21,806,582 9,051,553 5,508,841 1,717,833	43,123,175	1,431,088 893,288	43,128,870	2,117,537	39,080,670	38,284	575,359	127,226,073	1,354,701	8,339,078	80,619,478	150,563,618	131,020,135	23,716,651	71,898,880	126,286,815	22,519,570	12,501,609	8,363,965	637,184,499
Description	Utility Plant in Service	Franchises & Consents Misc. Intangible Plant Total Intangible Plant	Land & Land Rights Structures & Improvements Fuel Holders, Producers, & Accessories Prime Movers Generators Accessory Electric Equipment Misc. Power Plant Equipment	Total Other Production	Land & Land Rights Structures & Improvements	Station Equipment	Towers & Fixtures	Poles & Fixures Overhead Conductors & Devices	Underground Conductors & Devices	Roads & Trails	Total Transmission Plant	Land & Land Rights	Structures & Improvements	Station Equipment	Poles, Towers, & Fixtures	Overhead Conductors & Devices	Underground Conduit	Underground Conductors & Devices	Line Transformers	Services	Meters	Street Lights and Signal Systems	Total Distribution Plant
Plant Account		302	24 24 24 24 24 24 24 24 24 24 24 24 24 2	: :	350 352	353	35. 25.	355	328 328	359		360	361	362	364	365	366	367	368	369	370	373	
Function		INTANGIBLE	OTHER PRODUCTION		TRANSMISSION (Non-EHV)							DISTRIBUTION											
Line No.		- 2 E	4 v o r o o 5	<del>;</del>	1 1 1	4	15	9 1	- 8	19	70	21	22	23	24	52	56	27	28	59	93	31	35

Recap Schedules B-3 BMGS

Supporting Schedules

UNS Electric, Inc. RCND By Major Plant Accounts Test Year Ended June 30, 2006

Line No.	33	8	35	36	37	38	39	40	4	42	43	4
RCND	45,767	3,411,805	851,412	6,777,256	28,014	2,101,028	1,027,380	1,267,143	1,529,586	77,143	17,116,534	\$476,710,396
Percent	100.0%	71.9%	30.6%	68.8%	18.2%	25.5%	72.1%	58.4%	71.1%	41.1%		
RCN	45,767	4,745,565	2,783,996	9,847,474	153,672	3,788,072	1,425,303	2,168,276	2,151,908	187,526	27,297,560	\$844,301,155
Description	Land & Land Rights	Structures & Improvements	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop, & Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Total General Plant	Total Plant
Plant Account	389	390	391	392	393	394	395	396	397	398		
Function	GENERAL											
Line No.	83	¥	35	36	37	38	39	40	4	42	43	4

Supporting Schedules N/A

Recap Schedules B-3 BMGS

UNS Electric, Inc. RCND By Major Plant Accounts Test Year Ended December 31, 2008

Line No.		+ 0 6	4 5 5 6 0 1 T	21	22 23 25 25 25 25 25 25 25 25 25 25 25 25 25
RCND		(\$5,606) (1,821,929) (1,827,535)	(379,032) (208,215) (287,241) (3,934,716) (1,345,543) (1,095,574) (224,367) (7,474,688)	(628,221) (39,254) (8,383,034) (483,689) (2,497,254) (6,533,950) 0 (145,011)	(576,285) (1,350,576) (1,350,276) (20,749,470) (15,169,541) (3,402,817) (4,584,266) (9,986,738) (3,513,326) (2,469,075) (1,192,657)
Percent		97.7% 84.1%	100.0% 92.2% 86.9% 87.3% 95.4% 88.1%	99.7% 80.0% 84.1% 76.3% 69.6% N/A	99.9% 82.9% 74.4% 77.2% 77.2% 71.2% 71.5% 82.6% 75.8%
RCN		(\$5,740) (2,165,141) (2,170,881)	(379,032) (225,933) (225,933) (330,541) (4,508,485) (1,440,134) (1,244,240) (250,775) (8,349,139)	(630,232) (49,039) (9,965,173) (633,732) (3,585,689) (7,649,311) 0 (162,646) (22,675,832)	(576,791) (1,629,401) (12,575,580) (26,861,056) (19,796,288) (4,407,156) (6,396,998) (13,569,671) (4,535,230) (2,990,642) (1,574,107)
Description	Citizens Acquisition Discount	Franchises & Consents Misc. Intangible Plant Total Intangible Plant	Land & Land Rights Structures & Improvements Fuel Holders, Producers, & Accessories Prime Movers Generators Accessory Electric Equipment Misc. Power Plant Equipment Total Other Production	Land & Land Rights Structures & Improvements Station Equipment Towers & Fixtures Poles & Fixtures Overhead Conductors & Devices Underground Conductors & Devices Roads & Trails Total Transmission Plant	Land & Land Rights Structures & Improvements Station Equipment Poles, Towers, & Fixtures Overhead Conductors & Devices Underground Conduit Underground Conductors & Devices Line Transformers Services Meters Street Lights and Signal Systems Total Distribution Plant
Plant Account		302	340 341 342 343 344 345 346	350 352 353 354 355 356 356 356	360 361 362 364 365 366 367 373 373
Function		INTANGIBLE	OTHER PRODUCTION	TRANSMISSION (Non-EHV)	DISTRIBUTION
Line No.		- 0 E	4 5 9 7 8 9 9 7 7	2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

Supporting Schedules N/A

Recap Schedules B-3 BMGS

UNS Electric, Inc. RCND By Major Plant Accounts Test Year Ended June 30, 2006

Line No.	33	8	32	36	37	38	33	40	41	42	43	4
RCND	(28,497)	(671,137)	(65,688)	(196,174)	(45,505)	(734,075)	(240,556)	(107,342)	(224,869)	(12,600)	(2,326,443)	(\$102,695,057)
Percent	100.0%	84.6%	27.6%	-55.9%	85.6%	83.5%	82.0%	80.0%	<b>%9</b> ′ <b>L</b> L	%9:02		
RCN	(28,497)	(793,689)	(237,962)	351,045	(53,137)	(879,475)	(276,645)	(134,255)	(289,758)	(17,859)	(2,360,233)	(\$130,469,005)
Description	Land & Land Rights	Structures & Improvements	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop, & Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Total General Plant	Total Plant
Plant Account	389	390	391	392	393	394	395	396	397	398		
Function	GENERAL											
Line No.	33	8	35	36	37	38	39	40	14	42	43	4

Supporting Schedules

Recap Schedules B-3 BMGS

NA

UNS Electric, Inc. Computation of Working Capital Test Year Ended December 31, 2008

	Line No.	<del></del>	7	က	4	ro.
Original & RCND	ACC Junisdiction	(\$3,390,766)	0	8,261,763	634,351	\$5,505,348
Total	RCND Cost	(\$3,390,766)	0	8,261,763	634,351	\$5,505,348
Ţ	Original Cost	(\$3,390,766)	0	8,261,763	634,351	\$5,505,348
	Description	Cash Working Capital	Fuel Inventory	Materials and Supplies	Prepayments	Total Working Capital Allowance
	No.	-	2	က	4	νς

<u>Supporting Schedules</u> B-5 BMGS (P2)

Recap Schedules B-1 BMGS

UNS Electric, Inc.
Detail of Adjustments to Working Capital
As of December 31, 2008

			Adjus	tments		
Line No.	Description	Actual	Thirteen Cas Month Worki	Cash Working Capital	Total Adjusted	Line No.
-	Cash Working Capital	(\$2,810,346)	N/A	(\$580,420)	(\$3,390,766)	-
2	Fuel Inventory (Account 151)	0	0	N/A	0	7
က	Materials & Supplies (Accounts 154 and 163)	8,261,763	0	N/A	8,261,763	ო
4	Prepayments (Account 165)	634,351	0	N/A	634,351	4
2	Total	\$6,085,768	\$0	(\$580,420)	\$5,505,348	ß

Supporting Schedules B-5 BMGS (P3)

Recap Schedules B-5 BMGS (P1)

UNS Electric, Inc. Cash Working Capital - Lead/Lag Study Test Year Ended December 31, 2008

Line No.				<del>-</del>	7	က	4		2	9	7	80	6	10	=	12	13	14	15	16	17	18	19	8		21	23	23
Cash Working Capital Required (Col. F x Col. B)	(9)								\$162,225	(\$69,573)	\$414,727	(\$112,354)	\$4,448	\$2,501	(\$21,488)	(\$31,168)	(\$53,764)	(\$156,689)	(\$1,806,806)	\$19,207	(\$3,109)	(\$2,836)	(\$185,470)			(1,076,492)	(471,125)	(\$3,390,766)
Lead/Lag Factor (Col. E/365)	(F)								0.0336	(0.6340)	0.0049	(0.0139)	0.0053	0.0018	(0.0419)	(0.0957)	(0.0432)	(0.0252)	(0.4848)	0.0431	(0.0160)	(0.4025)	(0.0154)			(0.1188)	(0.0379)	
Net Lag Days (Col. C - Col. D)	(E)								12.26	(231.41)	1.80	(2.08)	1.92	0.65	(15.30)	(34.93)	(15.78)	(9.18)	(177.41)	15.72	(2.83)	(146.91)	(5.62)			(43.38)	(13.84)	
Expense Lag Days	(Q)								23.33	267.00	33.79	40.67	33.67	34.94	50.89	70.52	51.37	44.77	213.00	19.87	41.42	182.50	41.21			78.97	49.43	
Revenue Lag Days	(C)								35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59	35.59			35.59	35.59	
Pro Forma Test Year Amount	(B)			\$764,063	17,903,658	(2,018,940)	4,006,796		4,828,118	109,736	84,638,076	8,082,997	839,177	1,389,213	512,842	325,682	1,244,544	6,217,822	3,727,294	445,648	194,292	14,499	12,043,509	\$145,269,025		\$9,061,378	\$12,430,745	
Description	(A)	Operating Expenses	Non-Cash Expenses	Bad Debts Expense	Depreciation	Amortization	Deferred Income Taxes	Other Operating Expenses	Salaries and Wages (UNSE Direct Employees)	Incentive Pay (UNSE Direct Employees)	Purchased Power	Transmission Other	Meter Reading	Customer Records & Collection Expenses (excluding allocations)	Office Supplies and Expenses	Injuries and Damages	Pensions and Benefits	Support Services - TEP (Direct Labor, Burdens, System Alloc.)	Property Taxes	Payroll Taxes	Current Income Taxes	Interest on Customer Deposits	Other Operations and Maintenance	Total Operating Expenses	Other Cash Working Capital Elements:	Interest On Long-Term Debt	Revenue Taxes and Assessments	Total Cash Working Capital
Line No.				-	2	ო	4		S	9	7	80	6	10	7	12	13	14	15	16	17	18	19	50		21	22	23

Recap Schedules B-2 BMGS, B-3 BMGS

Supporting Schedules N/A

#### BMGS Schedule C

UNS Electric, Inc. Adjusted Test Year Income Statement Test Year Ended December 31, 2008

Line No.	- 0 m 4	2 9 × 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ξ			
FERC Jurisdiction	0000	00000	0\$			
ACC Jurisdiction	\$159,280,446 0 1,645,619 160,926,065	100,342,787 20,584,079 15,884,718 4,256,334 4,201,088 145,269,026	\$15,657,039			
BMGS Adjusted	\$159,280,446 0 1,645,619 160,926,065	100,342,787 20,584,079 15,884,718 4,256,334 4,201,088 145,269,026	\$15,657,039			
BMGS Pro Forma Adjustments (b)	0,000	(10,960,779) 1,158,464 1,649,496 419,305 2,079,821 (5,653,693)	\$5,653,693			
Adjusted (Original) (a)	\$159,280,446 0 1,645,619 160,926,065	111,303,565 19,425,615 (1) 14,235,222 3,837,049 2,121,267 150,922,718	\$10,003,347	322,168 76,881 399,049	10,402,396	6,546,248 57,412 (1) (181,815) 6,421,845
Description	Operating Revenues Electric Retail Revenues Sales for Resale Other Operating Revenues Total Operating Revenues	Operating Expenses Fuel, Purchased Power & Transmission Other Operations and Maintenance Expense Depreciation and Amortization Taxes Other than Income Taxes Income Taxes Total Operating Expenses	Operating Income	Other Income and Deductions Allowance for Equity Funds Other - Net Total Other Income and Deductions	Income Before Interest Expense	Interest Expense Interest on Long-Term Debt Other Interest Expense Allowance for Borrowed Funds Total Interest Expense Net Income Available for Common Stock
Line No.	- C & 4	v o r s e 5	<del>-</del>	5 E 4	15	16 17 18 20

⁽¹⁾ Includes reclasification of \$160,200 for Customer Deposit Interest Expense From Other Interest Expense to Other O&M Expense.

Supporting Schedules
(a) C-1 (Original) & E-2 BMGS
(b) C-2 BMGS

Recap Schedules A-1 BMGS A-2 BMGS

UNS Electric, Inc. Income Statement Pro Forma Adjustments Test Year Ended December 31, 2008

Line No.	₩ (	N 60	4	Ļ	ဂ	9	7	æ	o	9	7
Total Adjustments	<b>0</b> \$	0	0	(OFF 000 07)	(677'096'01)	1,158,464	1,649,496	419,305	2,079,821	(5,653,693)	\$5,653,693
Income Taxes	0\$	0	0	C	0	0	0	0	2,079,821	2,079,821	(\$2,079,821)
Property Tax Expense	0\$	00	0	•	0	0	0	419,305	0	419,305	(\$419,305)
Depr & Amort Expense Annualization	0\$	00	0	·	5	0	1,649,496	0	0	1,649,496	(\$1,649,496)
BMGS O&M Expense	0\$	0 0	0	•	0	1,158,464	0	0	0	1,158,464	(\$1,158,464)
BMGS PPA Adjustment	0\$	00	0		(10,960,779)	0	0	0	0	(10,960,779)	\$10,960,779
Description	Operating Revenues Electric Retail Revenues	Sales for Resale	Total Operating Revenues	Operating Expenses	Fuel, Purchased Power & Transmission	Other Operations and Maintenance Expense	Depreciation and Amortization	Taxes Other than Income Taxes	Income Taxes	Total Operating Expenses	Operating Income
Line No.	-	01 6	) 4		5	9	7	. 00	, o	, <del>6</del>	#

Recap Schedules C-1 BMGS

Supporting Schedules N/A

UNS Electric, Inc.

## Computation of Gross Revenue Conversion Factor Test Year Ended December 31, 2008

Line No.	-	7	ო	4	ß	9
Percentage of Incremental Gross Revenues	100.00%	0.47180%	99.53%	38.42%	61.11%	1.6363 (a)
Description	Gross Revenue	Less: Uncollectible Revenue	Taxable Income as a Percent	Less: Federal (31.530%) and State Income Taxes (6.968%) (Combined Effective Tax Rate = 38.598%)	Change in Net Operating Income	Gross Revenue Conversion Factor
Line No.	-	7	က	4	2	9

(a) Line No. 1 divided by line No. 5.

Supporting Schedules N/A

Recap Schedules A-1 BMGS

### BMGS Schedule D

UNS Electric, Inc.
Summary Cost of Capital
Test Year Ended December 31, 2008
(Thousands of Dollars)

		No.		<b>-</b> 8	w 4		2	9	œ
		Weighted Cost of Capital (c)		0.00%	9.11%		0.00%	3.82% 5.22%	9.04%
		Cost Rate		0.00% 7.32%	11.40%		0:00%	7.05% 11.40%	
oliars)	ation	Percent		0.00% 56.16%	43.84% 100.00%		00:00	54.24% 45.76%	100.00%
(Thousands of Dollars)	Capitalization	Amount		\$0 107,272 (1)	83,755 \$191,027		\$0	132,885	\$244,998
				(a)	<b>Q</b>			(a)	
		Capital Source	Actual - End of Test Period	Short-Term Debt Long-Term Debt - Net	Common Stock Equity Total Capital	Proposed - End of Test Period	Short-Term Debt	Long-Term Debt - Net Common Stock Equity	Total Capital
		Line No.		- 2	დ 4		r.	9 2	80

(1) The balance of Long-Term Debt is stated net of the unamortized balance of debt discount and issuance expense. Page 1 of Schedule D-2 provides a reconciliation between the Long-Term Debt balance of \$108 million shown on Schedule E-1 and the \$107.272 million balance shown above.

Supporting Schedules
(a) D-2 BMGS
(b) E-1 BMGS

Recap Schedules (c) A-3 BMGS

UNS Electric, Inc.
Summary Cost of Capital
Projected Year Ended December 31, 2009
(Thousands of Dollars)

	Line No.		-	7	က	4
	Weighted Cost of Capital (b)		0.00%	3.76%	2.30%	890.6
	Cost Rate		0.00%	7.02%	11.40%	
ization	Percent		0.00%	53.53%	46.47%	100.00%
Capitalization	Amount		0\$	133,055	115,505	\$248,560
				(a)		
	Capital Source	Projected as of December 31, 2009	Short-Term Debt	Long-Term Debt - Net	Common Stock Equity	Total Capital
	Line No.		-	2	က	4

Supporting Schedules (a) D-2 BMGS

Recap Schedules (b) A-3 BMGS

UNS Electric, Inc.
Cost of Long-Term Debt and Short-Term Debt
Test Year Ended December 31, 2008
(Thousands of Dollars)

	Line No.	- N W 4	S	9	<b>7</b> 86	10	#
ed)	Cost Rate	%08.9		6.80%	(3)	7.05%	A/N
End of Test Period (Proposed)	Annual Interest	\$3,250 (1) 3,550 (1) 2,327 (2) 9,127	0	9,127	(3) \$197 \$45	\$9,369	\$0
Endo	Outstanding	\$50,000 50,000 34,218 134,218	0	134,218	(\$1,333)	\$132,885	0\$
	Cost Rate	6.80%		7.08%		7.32%	N/A
End of Test Period (Actual)	Annual Interest	\$3,250 (1) 3,550 (1) 0 (2) 6,800	\$851	7,651	\$154	\$7,848	0\$
End of	Outstanding	\$50,000 50,000 0 100,000	\$8,000	108,000	(\$728)	\$107,272	\$0
	Description	Senior Notes 6.5% UNS Electric Sr. Unsecured Notes due 08/15 7.10% UNS Electric Guaranteed Notes Series B due 08/23 New Debt Issuance for purchase of BMGS Total Bonds	Revolving Credit Facility	Total Long-Term Debt	Unamortized Debt Discount, Premium and Expense and Loss on Reacquired Debt Amortization of Debt Discount and Expense and Loss on Reacquired Debt Credit Facility Commitment Fees	Total Long-Term Debt - Net	Total Short-Term Debt
	Line No.	<del>-</del> 2 8 4	5	9	<b>~</b> 86	9	7

⁽¹⁾ Assumed full year interest expense to equal stated interest rates of 6.5% and 7.1% respectively multiplied by balance of each debt issuance.

⁽²⁾ The interest rate for the new debt issuance for purchase of BMGS is assumed to equal weighted average interest rate of current debt outstanding.

⁽³⁾ Debt discount & expense assumed to increase at 2.0% of the new debt issuance for purchase of BMGS, to then be amortized over 10 years.

⁽⁴⁾ Credit Facility Commitment Fees of \$45,000 reflects a 0.15% annual commitment fee on 50% of the \$60 million limit credit facility shared with UNS Gas.

UNS Electric, Inc.

Cost of Long-Term Debt and Short-Term Debt Projected Period Ended December 31, 2009 (Thousands of Dollars)

	No.	₩.	N W	4	s.	9	7	c	<b>x</b> 0 c	n	10	7
r 31, 2009	Cost Rate			%08.9		6.80%					7.02%	0.00%
Projected Period Ended December 31, 2009	Annual Interest	\$3,250 (1)	3,550 (1) 2,327 (2)	9,127	0	9,127	(3)	3	\$140 (3)	7/8	\$9,340	0\$
Projected P	Outstanding	\$50,000	50,000 34,218	134,218	0	134,218	(\$1,163)				\$133,055	\$0
	Description	Senior Notes 6.5% UNS Electric Sr. Unsecured Notes due 08/15	7.10% UNS Electric Guaranteed Notes Series B due 08/23 New Debt Issuance for purchase of BMGS	Total Bonds	Revolving Credit Facility	Total Long-Term Debt	Unamortized Debt Discount, Premium and Expense and Loss on Reacquired Debt	Amortization of Debt Discount and	Expense and Loss on Reacquired Debt	Credit Facility Commitment Fees	Total Long-Term Debt - Net	Total Short-Term Debt
	Line No.	-	0 m	4	Ŋ	9	7		ω (	ာ	0	=======================================

(1) Assumed full year interest expense to equal stated interest rates of 6.5% and 7.1% respectively multiplied by balance of each debt issuance.

(2) The interest rate for the new debt issuance for purchase of BMGS is assumed to equal weighted average interest rate of current debt outstanding.

(3) Debt discount & expense assumed to increase at 2.0% of the new debt issuance for purchase of BMGS, to then be amortized over 10 years.

Supporting Schedules

Recap Schedules D-1 BMGS UNS Electric, Inc. Cost of Preferred Stock Test Year Ended December 31, 2008 No preferred stock was outstanding during the test year.

No preferred stock is expected to be issued.

Supporting Schedules N/A

Recap Schedules N/A UNS Electric, Inc. Cost of Common Equity Test Year Ended December 31, 2008 The cost of common equity capital for UNS Electric, Inc. is estimated to be 11.4%.

Supporting Schedules N/A

Recap Schedules D-1 BMGS

#### BMGS Schedule E

UNS Electric, Inc. Comparative Balance Sheets Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

Line No.	- 0	£ 5 £ 4	51 14 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	28 29 33 34 35
Prior Years Ended December 31, 2007 2006	\$395,359,290 16,047,165 60,747 730,678 (104,266,123) 307,931,757 (166,926,687) (309,777) 14,828,893 155,524,186	0 3,015,217 378,490 3,393,707	4,827,673 (3,371) 0 9,742,734 48,320 (138,952) 8,728,679 256,851 7,837,633 275,126 0 0 0	1,408,517 394,605 9,304,705 914,846 12,022,673
Prior Years End 2007	\$429,065,681 14,395,484 60,746 730,678 (104,266,123) 339,986,466 (180,251,316) (426,228) 19,201,556 178,510,478	629,027 7,779,094 0 8,408,121	1,563,904 32,124 1,102,702 10,843,445 421,379 (848,012) 8,144,965 243,223 7,677,972 515,301 3,434,966 0	1,803,770 190,745 10,532,742 971,997 13,499,254 \$233,549,822
December 31, 2008	\$446,913,556 18,758,596 610,695 730,678 (104,266,123) 362,747,402 (193,348,359) (517,563) 23,513,716	521,164 1,517,124 0 2,038,288	4,635,779 6,659,962 4,170,669 10,890,331 957,753 (1,378,758) 9,992,135 4,052,567 8,984,031 896,582 1,584,804 260,000	26,602,011 727,761 8,929,175 370,659 36,629,606 \$282,769,545
Description	(a) Utility Plant Plant in Service Construction Work in Progress Plant Held for Future Use Plant Under Capital Leases Citizens Acquisition Discount Total Utility Plant Accumulated Depreciation and Amortization Accumulated Amortization - Capital Leases Accumulated Amort - Citizens Acquisition Discount Total Utility Plant - Net	Other Property and Investments Non-Utility Property Long-Term Portion of Derivative Assets Long-Term Portion of Derivative Assets - Hedges Total Other Property and Investments	Current Assets Cash and Cash Equivalents Special Deposits & Working Funds Temporary Cash Investments Accounts Receivable - Retail Customers Accounts Receivable - Other Allowance for Doubfful Accounts Accrued Unbilled Revenues Intercompany Accounts Receivable Material and Supplies Prepayments Derivative Instrument Assets Other Total Current Assets	Regulatory & Other Assets Other Regulatory Assets Unamortized Debt Discount and Expense Accumulated Deferred Income Taxes Other Total Deferred Debits Total Assets
Line No.		£ 5 £ <del>4</del>	5 5 7 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5	27 29 30 31 32 32

Supporting Schedules
(a) E-5 BMGS
E-9 BMGS

Recap Schedules A-4 BMGS

UNS Electric, Inc.
Comparative Balance Sheets
Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

;	Line No.	-		7	က	4	2	9	7		80	6	9	Ξ	12	13	4	15	16		17	18	19	20	21	2	3
Prior Years Ended December 31,	2006	055	10 616 661	49,010,001	16,386,392	(66,503)	64,936,560	79,000,000	143,936,560		13,972,847	4,618,400	1,770,280	(14,981)	1,597,695	3,875,064	0	2,299,822	28,119,127		11,025,375	11,408,335	4,263,085	3,762,777	30,459,572	\$202 515 259	503,010,000
Prior Years Ende	2007	<b>₹</b>	60 040 004	30,010,00	21,140,651	31,533	79,788,855	86,000,000	165,788,855		13,438,389	3,396,262	1,889,587	(787,205)	1,615,280	3,732,151	733,099	2,526,184	26,543,747		12,102,773	19,122,126	5,886,997	4,105,324	41,217,220	\$233 549 822	770,040,000
	December 31, 2008	0.53	, oo oo	00'000'00	24,868,535	0	83,755,206	108,000,000	191,755,206		11,057,084	6,782,852	2,870,339	(107,696)	1,705,497	4,082,476	18,156,030	3,348,770	47,895,352		12,605,744	7,537,488	10,272,625	12,703,130	43,118,987	\$282 769 545	\$505,103,045
	Description	jest		Additional Paid-in Capital	Accumulated Earnings	Accumulated Other Comprehensive Income	Total Common Stock Equity	erm Debt	Total Capitalization	ities	Accounts Payable - Net	Intercompany Payables - Net	nterest Accrued	Income Taxes Accrued	Taxes Accrued	Customer Deposits	Derivative Instrument Liabilities		Total Current Liabilities	Deferred Credits and Other Liabilities	Customer Advances for Construction	Other Regulatory Liabilities	Accumulated Deferred Income Taxes		Total Deferred Credits and Other Liabilities	Charltaddon' Equity	iotal Liabilities and Stockholders, Equity
		Capitalization		Additional	Accumula	Accumular	T	Long-Ter	_	Current Liabilities	Account	Intercon	Interest	Income	Other T	Custorr	Derivati	Other		Deferred Cr	Custor	Other	Accum	Other		T 2000 1	i otal Liabilitie

Supporting Schedules E-9 BMGS

Recap Schedules A-3 BMGS

UNS Electric, Inc.

Comparative Income Statements
Test Year Ended December 31, 2007 and 2006

	No.	•	- c	4 0	> 4	F		2	9	7	œ	တ	10	7		12	<u>5</u> 4	15		16	17	48	9	70	23
Prior Years Ended December 31,	2006	F10 000 F319	4137,030,347	1 695 142	159 766 400	20,00,00		113,298,260	18,818,828	11,209,910	3,305,592	3,130,229	149,762,819	10,003,581		516,726	340,822	10,344,403		5,482,185	347,700	(590,441)	5,239,444	\$5,104,959	N/A
Prior Years End	2007	0.44 0.00 0.00 0.00	\$100,140,363	C 174,51 C	168 958 769	20,000,001		118,202,312	21,821,189	14,058,503	3,405,522	2,287,495	159,775,021	9,183,748		442,088	1,271,020	10,454,768		6,272,775	167,435	(739,701)	5,700,509	\$4,754,259	A/N
	December 31, 2008	040	40 469 445	2 402 658	194 910 688	200,000		143,362,723	21,409,649	14,429,415	3,680,634	2,081,685	184,964,106	9,946,582		322,168	399,049	10,345,631		6,546,248	217,612	(181,815)	6,582,045	\$3,763,586	A/A
	1																								Ξ
	Description		S	!	Dovonies			& Transmission	aintenance Expense	zation	Taxes		xbenses		ions	<u>s</u>	Net Total Other Income and Deductions	Q.		)t		nnds	ense	ımon Stock	Eamings Per Share of Average Common Stock Outstanding
		(a) Operating Revenues	Electric Retail Revenues	Sales for Resale	Other Operating Nevertue		(a) Operating Expenses	Fuel, Purchased Power & Transmission	Other Operations and Maintenance Expense	Depreciation and Amortization	Taxes Other than Income Taxes	Income Taxes	Total Operating Expenses	Operating Income	Total Other Income and Deductions	Allowance for Equity Funds	Other - Net Total Other Incom	Income Before Interest Expense	Interest Expense	Interest on Long Term-Debt	Other Interest Expense	Allowance for Borrowed Funds	Total Interest Expense	Net Income Available for Common Stock	Earnings Per Share of Avera

⁽¹⁾ UNS Electric, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus such information is not meaningful.

Supporting Schedules
(a) E-6 BMGS
E-9 BMGS

Recap Schedules A-2 BMGS

UNS Electric, Inc.
Comparative Statements of Cash Flows
Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006
(Thousands of Dollars)

<u></u>	ó	,	- (	Ν,	က	4	Ŋ	9	7	<b>\$</b>	6	10	Ξ	12	13	4	15	16	17	!	9	19	8		7	22	23	24	52	56	27	28	29	30	ઝ	ç	3 25	3 8	\$
Prior Years Ended December 31,	2006		\$16/,412 0	<b>o</b> !	15	0	1,397	0	0	(28)	(103,813)	(4,869)	(17,397)	(4,753)	(15,433)	(8,274)	0	(455)	13,772		0	(38,947)	(38,947)		30,000	0	10,000	4,723	(16,000)		(98)	(81)	(5,248)	(1,070)	22,238	(7000)	(2,937)	000	94,020
Prior Years End	2007	6	801,8/1¢	0	288	0	1,231	0	0	0	(107,621)	(4,859)	(18,106)	(5,618)	(16,403)	(4,769)	0	(445)	21,807		1,376	(37,582)	(36,206)		14,000	0	10,000	2,835	(2,000)	0	(82)	(2)	(6,586)	(919)	12,238	(184.0)	(2,101)	730.04	\$2,007
December 31	2008		\$196,541	9,410	179	487	1,953	24,250	(30,870)	(8,152)	(125,975)	(5,549)	(18,586)	(5,019)	(17,789)	(1,200)	(5,171)	(828)	13,551		80	(29,664)	(29,584)		26,000	100,000	270	1,326	(44,000)	(000'09)	(104)	(602)	0	(718)	22,172	4 200	0,138	300 03	98,800
	Description	Cash Flows from Operating Activities	Cash Receipts from Retail Customers	Cash Receipts from Electric Wholesale Sales	Interest Received	Income Tax Refunds Received	Other Cash Receipts	Performance Deposit Receipts	Performance Deposit Payments	Fuel Costs Paid	Purchased Power Costs Paid	Wages Paid, Net of Amounts Capitalized	Payment of Other Operations and Maintenance Costs	Interest Paid, Net of Amounts Capitalized	Taxes Paid, Net of Amounts Capitalized	Income Taxes Paid	Reimbursement of Affiliate Charges	Other Cash Payments	Net Cash Flows from Operating Activities	Cash Flows From Investing Activities	Proceeds from Sale of Land and Buildings	Capital Expenditures	Net Cash Flows from Investing Activities	Cash Flows from Financing Activities	Proceeds from Borrowings under Revolver	Proceeds from Issuance of Long-Term Debt	Fourity Investment in UNS Electric	Other Cash Receipts	Repayment of Borrowings under Revolver	Payments of Long-Term Debt	Payments on Capital Lease Obligations	Payment of Debt Issuance Costs	Intercompany Advances/Repayments	Other Cash Payments	Net Cash Flows from Financing Activities		Net increase (Decrease) in Cash and Cash Equivalents	Cash and Cash Equivalents, beginning or Ferror	Cash and Cash Equivalents, End of Penod
9.9	S S		_	7	ო	4	2	9	7	<b>6</b> 0	o	10	#	12	13	4	15	16	17		18	19	20		77	22	23	24	22	7e	27	78	83	8	34	,	32	z ;	¥

Supporting Schedules ∢ Z

Recap Schedules A-5 BMGS

UNS Electric, Inc.

Comparative Statements of Changes in Stockholders' Equity (Deficit)

Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

(Thousands of Dollars, except shares outstanding)

Line No.	-	7	0 4 to 0 h	- ထေးတ	0 1 2 2 4	15	71 81 82 82 83 83 83 83 83 83 83 83 83 83 83 83 83
Total Common Stock Equity or (Deficit)	\$49,898	5,105	0 0 (66) 10,000	64,937 4,754	0 0 98 10,000	79,789	0 0 (36) (32) 270 \$83,755
Comprehensive Income	0\$		(99)	(99)	89 69	32	(32)
Accumulated Earnings or (Deficit)	\$11,281	5,105	00	16,386 4,754	00	21,140	(36)
Common Stock Expense	0\$			0		0	0\$
Premium on Common Stock	\$0			0		0	0\$
Common Stock Amount	\$38,617		10,000	48,617	10,000	58,617	270 \$58,887
Common Stock Shares Outstanding	1,000		c	1,000	c	1,000	1,000
Description	Balance, December 31, 2005	Net Income for Year	Dividend Declared Equity in Earnings Minimum Pension Liability Adjustment Equity Contribution from UniSource Energy Services	Orner Balance, December 31, 2006 Net Income for Year	Dividend Declared Equity in Earnings Minimum Pension Liability Adjustment Equity Contribution from UniSource Energy Services	Balance, December 31, 2007 Net Income for Year	Dividend Declared Equity in Earnings Pension Plan Measurement Date Change (FAS 158) Minimum Pension Liability Adjustment Equity Contribution from UniSource Energy Services Balance, December 31, 2008
Line No.	<b>-</b>	8	w 4 rv ro i	~ ∞ ໑	0 1 2 2 2 2	<u>t</u>	7 18 10 10 10 10 10 10 10 10 10 10 10 10 10

Supporting Schedules

Recap Schedules ٨

UNS Electric, Inc.
Detail of Electric Utility Plant - Summary Statement
Test Year Ended December 31, 2008

December 31, Line 2007 (a) No.	\$10,734,334 1	26,463,859 2		56,086,229 3			1	ı	1						
Net Dec Dec Additions (a)	(\$3,059,845)	124,716	601,401		20,379,337	4									
2008 (a)	\$7,674,489	26,588,575	56,687,630	333,221,584		22,741,278 446,913,556	22,741,278 446,913,556 18,758,596	22,741,278 446,913,556 18,758,596 610,695	22,741,278 446,913,556 18,758,596 610,695 730,678	22,741,278 446,913,556 18,758,596 610,695 730,678 (104,266,123)	22,741,278 446,913,556 18,758,596 610,695 730,678 (104,266,123) 362,747,402	22,741,278 446,913,556 18,758,596 610,695 730,678 (104,266,123) 362,747,402 (193,348,359)	22,741,278 446,913,556 18,758,596 610,695 730,678 (104,266,123) 362,747,402 (193,348,359) (517,563)	22,741,278 446,913,556 18,758,596 610,695 730,678 (104,266,123) 362,747,402 (193,348,359) (517,563) (517,563)	22,741,278 446,913,556 18,758,596 610,695 730,678 (104,266,123) 362,747,402 (193,348,359) (517,563) 23,513,716 (170,352,206)
				6,		ľ									
Description												zation	zation	zation ases tion Discount	zation .ases tion Discount d Amortization
Desc	Service lant	Other Production Plant	Transmission Plant	Distribution Plant		Plant Plant in Service	Plant Plant in Service on Work in Progress	Plant Plant in Service on Work in Progress I for Future Use	Plant Plant in Service ion Work in Progress I for Future Use it Under Capital Leases	Plant in Service In Work in Progress I for Future Use It Under Capital Leases cquisition Discount	Plant in Service Plant in Service ion Work in Progress I for Future Use at Under Capital Leases cquisition Discount	General Plant Gross Plant in Service Construction Work in Progress Plant Held for Future Use Utility Plant Under Capital Leases Citizens Acquisition Discount Total Utility Plant Accumulated Depreciation and Amortization	General Plant Gross Plant in Service Construction Work in Progress Plant Held for Future Use Utility Plant Under Capital Leases Citizens Acquisition Discount Total Utility Plant Accumulated Depreciation and Amortizatior	General Plant Gross Plant in Service Construction Work in Progress Plant Held for Future Use Utility Plant Under Capital Leases Citizens Acquisition Discount Total Utility Plant Accumulated Depreciation and Amortization Accumulated Amort Citizens Acquisition Discount	Seneral Plant Gross Plant in Service Gross Plant in Service Instruction Work in Progress Int Held for Future Use Ity Plant Under Capital Leases Izens Acquisition Discount Total Utility Plant Cumulated Depreciation and Amortization Cumulated Amort Capital Leases Cumulated Amort Citizens Acquisition Discount Total Accumulated Depreciation and Amortization
	Utility Plant in Service Intangible Plant	ner Produ	ınsmissi	tributio		ross F	oss F ructic	reral oss l tructi	oss Tructi Heic	oss ructi Helc Plar	oss oss truct Helc Plan	ooss truct Hek Plar Plar Plar Plar Plar Plar	oss oss rructi rPlar rns A mula	reral ross f ructi ructi relar relar mular mular	oss Poss Poss Peld i truction Held i Plant i Plant ins Ac mulate mulate cotal Otti

Supporting Schedules (a) E-5 (P2-4) BMGS

Recap Schedules E-1 BMGS

UNS Electric, Inc. Detail of Electric Utility Plant Test Year Ended December 31, 2008

Line No.	<b>-</b> 0 €	4 13 10 1~ 10 10	1 10	21
December 31, 2007	\$11,908 10,722,426 10,734,334	100,803 1,969,407 847,308 13,399,189 6,304,468 2,513,408	1,329,276 26,463,859	1,255,883 427,830 18,950,015 521,825 15,210,650 19,508,729 27,437 183,860 56,086,229 1,334,360 5,448,985 34,958,454 81,496,073 56,680,399 15,154,522 34,697,118 56,680,399 15,154,522 34,697,118 58,068,148 11,250,904 9,858,958 3,894,326
Net Additions	(\$11,908) (3,047,937 <u>)</u> (3,059,845 <u>)</u>	104,633 0 0 20,083 0	124,716	175,205 0 (37,451) 0 5,455,521 (4,991,874) 0 0 0 0 1,401 20,341 20,341 20,341 20,341 20,341 20,341 3,515,78 3,515,78 3,515,78 3,515,78 3,515,78 3,515,78 2,297,391 1,110,611 3,931,964 2,150,002 (723,197) 212,891 212,891
December 31, 2008	\$0 7,674,489 7,674,489	205,436 1,969,407 847,308 13,419,272 6,304,468 2,513,408	1,329,276 26,588,575	1,431,088 427,830 18,912,564 521,825 20,666,171 14,516,855 27,437 183,860 56,687,630 56,687,630 39,478,232 85,017,451 5,690,805 39,478,478 16,265,133 37,799,476 62,000,112 13,400,906 9,135,761 4,107,217 333,221,584
Description	Utility Plant in Service Intangible Plant Franchises & Consents Miscellaneous Intangible Plant Total Intangible Plant	Other Production Plant Land & Rights Structures & Improvements Fuel Holders, Producers, & Accessories Prime Movers Generators Accessory Flectric Fourinment	Misc. Power Plant Equipment Total Other Production Plant	Transmission Plant Land & Rights Structures & Improvements Station Equipment Towers & Fixtures Poles & Fixtures Poles & Fixtures Overhead Conductors & Devices Underground Conductors & Devices Roads & Trails Total Transmission Plant Land & Rights Structures & Improvements Station Equipment Poles, Towers, & Fixtures Overhead Conductors & Devices Underground Conduit Underground Conduit Underground Conduit Conductors & Devices Underground Conduit Total Station Station Fansformers Services Meters Street Lights and Signal Systems Total Distribution Plant
Acct.	302 303	342 342 343 343 343 343	346	350 352 353 354 355 356 356 360 361 362 365 365 365 365 365 365 365 370 370
Line No.	- C &	400/80	° 6	21

UNS Electric, Inc. Detail of Electric Utility Plant Test Year Ended December 31, 2008

		December 31,	Net	December 31,	Line
Description		2008	Additions	2007	o Z
General Plant					
Land & Rights		45,767	(11,813)	27,580	33
Structures & Improvements		2,611,428	140,573	2,470,855	8
Office Furniture & Equipment		2,245,063	(879,393)	3,124,456	••
Transportation Equipment		9,443,355	1,313,260	8,130,095	
Stores Equipment		118,860	(6,381)	125,241	
Tools, Shop, & Garage Equipment		2,666,594	(86,958)	2,733,552	
Laboratory Equipment		1,430,917	41,550	1,389,367	
Power Operated Equipment		1,879,461	242,197	1,637,264	
Communication Equipment		2,175,606	(945,858)	3,121,464	
Miscellaneous Equipment		124,227	(24,911)	149,138	
Total General Plant	I	22,741,278	(197,734)	22,939,012	
Total Electric Plant in Service	1*11	\$446,913,556	\$17,847,875	\$429,065,681	

Supporting Schedules Recap Schedules N/A E-5 (P1) BMGS

UNS Electric, Inc. Detail of Electric Utility Plant Test Year Ended December 31, 2008

Line No.	- 0 m	4 5 9 7 0	0 0 11	2 t t t t	16 17 19 20	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
December 31, 2007	(\$6,564) (2,461,277) (2,467,841)	(422,116) (149,938) (301,386) (3,600,013)	(1,152,606) (729,249) (244,813) (6,600,121)	(704,372) (33,630) (5,911,873) (236,215)	(3,190,115) (3,718,428) 0 (65,832) (13,860,465)	(642,985) (1,561,939) (9,648,864) (22,655,802) (13,519,363) (4,511,041) (5,562,021) (10,741,931) (4,012,470) (3,060,324) (1,198,936)
Net Additions	0 0	0000	000	0000	00000	000000000000
December 31, 2008	(\$6,564) (2,461,277) (2,467,841)	(422,116) (149,938) (301,386) (3,600,013)	(1,152,606) (729,249) (244,813) (6,600,121)	(704,372) (33,630) (5,911,873) (236,215)	(3,190,115) (3,718,428) 0 (65,832) (13,860,465)	(642,985) (1,561,939) (9,648,864) (22,655,802) (13,519,363) (4,511,041) (5,562,021) (10,741,931) (4,012,470) (3,060,324) (1,198,936)
Description	Citizens Acauisition Discount Intangible Plant Franchises & Consents Miscellaneous Intangible Plant Total Intangible Plant	Other Production Plant Land & Rights Structures & Improvements Fuel Holders, Producers, & Accessories Prime Movers	Generators Accessory Electric Equipment Misc. Power Plant Equipment Total Other Production Plant	Transmission Plant Land & Rights Structures & Improvements Station Equipment Towers & Fixtures	Poles & Fixtures Overhead Conductors & Devices Underground Conductors & Devices Roads & Trails Total Transmission Plant	Distribution Plant Land & Rights Structures & Improvements Station Equipment Poles, Towers, & Fixtures Overhead Conductors & Devices Underground Conduit Underground Conductors & Devices Line Transformers Services Meters Street Lights and Signal Systems Total Distribution Plant
Acct.	302 303	340 341 342 343	344 345 346	350 352 353 354	355 356 358 359	360 361 362 365 365 365 367 370 370
Line No.	2 2 4	4 5 9 <b>/</b>	8 o C T	21 E 4 E	16 17 18 20	7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

UNS Electric, Inc. Detail of Electric Utility Plant Test Year Ended December 31, 2008

Line No.	Acct. No.	Description	December 31, 2008	Net Additions	December 31, 2007	Line No.
		Citizens Acquisition Discount General Plant				
33	389	Land & Rights	(31,735)	0	(31,735)	83
34	390	Structures & Improvements	(633,826)	0	(633,826)	8
35	391	Office Furniture & Equipment	(1,133,957)	0	(1,133,957)	32
98	392	Transportation Equipment	(522,769)	0	(522,769)	36
37	393	Stores Equipment	(40,540)	0	(40,540)	37
88	394	Tools, Shop, & Garage Equipment	(859,128)	0	(859,128)	38
39	395	Laboratory Equipment	(361,879)	0	(361,879)	36
40	396	Power Operated Equipment	(172,278)	0	(172,278)	40
. <del>1</del>	397	Communication Equipment	(443,854)	0	(443,854)	14
45	398	Miscellaneous Equipment	(22,054)	0	(22,054)	42
43		Total General Plant	(4,222,020)	0	(4,222,020)	43
4		Total Electric Plant in Service	(\$104,266,123)	\$0	(\$104,266,123)	44

Supporting Schedules N/A

Recap Schedules E-5 (P1) BMGS

UNS Electric, Inc.
Comparative Departmental Operating Income Statements
Test Year Ended December 31, 2008 and Prior Years Ended December 31, 2007 and 2006

	Line No.		-	7	ო	4	D.	9	7	80	6		10	7	12	13	4	15	16
d December 31,	2006			\$80,963,265	61,609,184	14,790,709	473,189	157,836,347	244,910	1,685,143	159,766,400		113,298,260	18,818,828	11,209,910	3,305,592	3,130,229	149,762,819	\$10,003,581
Prior Years Ended December 31,	2007			\$85,759,676	63,570,755	15,431,353	383,579	165,145,363	234,273	3,579,133	168,958,769		118,202,312	21,821,189	14,058,503	3,405,522	2,287,495	159,775,021	\$9,183,748
	December 31, 2008			\$92,231,621	69,412,607	19,626,605	368,082	181,638,915	10,168,115	3,103,658	194,910,688		143,362,723	21,409,649	14,429,415	3,680,634	2,081,685	184,964,106	\$9,946,582
	Description	Operating Revenues	Electric Retail Revenues	Residential	Commercial	Industrial	Public Street & Highway Lighting	Total Retail Revenues	Sales for Resale	Other Operating Revenue	Total Operating Revenues	Operating Expenses	Fuel, Purchased Power & Transmission	Other Operations and Maintenance Expense	Depreciation and Amortization	Taxes Other than Income Taxes	Income Taxes	Total Operating Expenses	Operating Income
	Line No.		-	2	ı m	4	വ	9	7	œ	6		9	=	12	5	4	15	91

Supporting Schedules Z/A

Recap Schedules E-2 BMGS

UNS Electric, Inc. Electric Operating Statistics Test Year Ended December 31, 2007 and 2006

:	No.		-	7	က	4	ß		9	7	∞	Ø	9		11	12	13	4	15	91		17		18
Prior Years Ended December 31,	2006		803,354,009	609,828,702	191,171,477	3,275,362	1,607,629,550		75,702	8,640	15	2,528	86,885		10,612	70,582	12,744,765	1,296	18,503	\$1,068		99.9		0.46
Prior Years Enc	2007		853,498,581	626,488,214	198,728,216	3,116,797	1,681,831,808		78,031	9,467	14	1,960	89,472		10,938	66,176	14,194,873	1,590	18,797	\$1,098		6.75		0.46
	December 31, 2008		821,890,198	619,278,699	219,002,990	3,145,228	1,663,317,115		78,373	9,815	17	1,781	986'68		10,487	960'69	12,695,826	1,766	18,484	\$1,024		7.53		0.46
	Description	kWh Sales	Residential	Commercial	Industrial	Public Street & Highway Lighting	Total	Average Number of Customers	Residential	Commercial	Industrial	Public Street & Highway Lighting	Total	Average Annual kWh Use	Residential	Commercial	Industrial	Public Street & Highway Lighting	Total	Average Annual Revenue per Residential Customer	Disast Broduction Evnances	Francis Capacida Capacida (Cents)  Francis Capacida and Wholesale KWh Sold (Cents)  Francis Capacida Capacida (Cents)	(Lyperises are printally parentased power)	Direct Transmission Expenses Per Retail and Wholesale kWh Sold (cents) (Expenses are primarily transmission of electricity by others)
	Line No.		<b>-</b> -	7	က	4	ις		9	7	æ	o	9		=	12	13	4	12	16		17		18

Supporting Schedules N/A

Recap Schedules N/A

UNS Electric, Inc.

Taxes Charged to Operations
Test Year Ended December 31, 2007 and 2006

			Prior Years Ended December 31,	ed December 31,	
Line No.	Description	December 31, 2008	2007	2006	Line No.
	Federal Taxes				
-	income	(\$3,812,582)	\$1,817,863	\$4,999,172	-
7	Unemployment	5,619	5,350	5,207	7
ო	FICA	398,755	355,213	339,566	ဗ
4	Deferred Income Taxes	5,191,492	46,564	(2,436,520)	4
2	Total	1,783,284	2,224,990	2,907,425	S.
	State Taxes				
9	Income	(139,010)	318,033	891,361	9
7	Unemployment	6,428	7,196	7,735	7
8	Deferred Income Taxes	841,785	105,036	(323,783)	8
თ	Total	709,203	430,265	575,313	O
	Local Taxes				
9	Real and Personal Property	3,186,420	3,033,234	2,950,175	10
7	Other	83,413	4,529	2,908	7
12	Total	3,269,833	3,037,763	2,953,083	12
13	Total Taxes Charged to Operating Expenses	\$5,762,320	\$5,693,018	\$6,435,821	13

Note: Taxes and assessments related to sales of energy are not included in revenues or other tax expense categories.

Supporting Schedules

Recap Schedules E-2 BMGS

UNS Electric, Inc. Test Year Ended December 31, 2008 Notes to Financial Statements

See the attached FERC Form 1 as of December 31, 2008.

Supporting Schedules N/A

Recap Schedules N/A

THIS FI	ING IS	
Item 1: X An Initial (Original) Submission	OR Resubmission	on No

Form 1 Approved OMB No. 1902-0021 (Expires 12/31/2011) Form 1-F Approved OMB No. 1902-0029 (Expires 12/31/2011) Form 3-Q Approved OMB No. 1902-0205 (Expires 1/31/2012)



# FERC FINANCIAL REPORT FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

**Exact Legal Name of Respondent (Company)** 

UNS Electric, Inc.

Year/Period of Report

End of <u>2008/Q4</u>

#### FERC FORM NO. 1/3-Q: REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION											
01 Exact Legal Name of Respondent UNS Electric, Inc.			2 Year/Perio End of	d of Report 2008/Q4							
03 Previous Name and Date of Change (if	name changed during yea	r)	11								
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) One South Church Avenue, Suite 100 Tucson, Arizona 85701											
05 Name of Contact Person Karen G. Kissinger		· · · · · · · · · · · · · · · · · · ·	e of Contact resident and	- · · · · · · · · · · · · · · · · · · ·							
07 Address of Contact Person (Street, City, State, Zip Code) 3950 E Irvington Road Tucson, Arizona 85714											
08 Telephone of Contact Person, Including Area Code (520) 571-4000	09 This Report Is (1) <b>X</b> An Original	(2)	ission	10 Date of Report (Mo, Da, Yr) 04/18/2009							
Α	NNUAL CORPORATE OFFICER	CERTIFICATION		,							
I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.											
01 Name Kevin P. Larson	03 Signature			04 Date Signed (Mo, Da, Yr)							
02 Title											
Vice President and Treasurer Title 18, U.S.C. 1001 makes it a crime for any person	Kevin P. Larson	No to any Assessment Co	nadmant of the	04/18/2009							
false, fictitious or fraudulent statements as to any ma		ike to any Agency of De	partificitie	Onited States any							

Name of Respondent UNS Electric, Inc.				An Original A Resubmission	(Mo, Da, Yr) 04/18/2009	i i	End of
				F SCHEDULES (Electric			
	in column (c) the terms "none," "not applica n pages. Omit pages where the respondent					amounts	have been reported for
Line	Title of Sched	ule	***********	·	Reference	· · · · · · · · · · · · · · · · · · ·	Remarks
No.	(a)				Page No	).	(c)
1	General Information				101		
2	Control Over Respondent				102		
3	Corporations Controlled by Respondent				103		N/A
4	Officers				104		
5	Directors				105		
6	Important Changes During the Year		***************************************		108-10	9	
7	Comparative Balance Sheet				110-11	3	
8	Statement of Income for the Year				114-11	7	
9	Statement of Retained Earnings for the Year				118-11	9	
10	Statement of Cash Flows				120-12	1	
11	Notes to Financial Statements	122-12	122-123				
12	Statement of Accum Comp Income, Comp Incor	122(a)(i	o)				
13	Summary of Utility Plant & Accumulated Provision	200-20	1				
14	Nuclear Fuel Materials				202-20	3	N/A
15	Electric Plant in Service				204-20	7	
16	Electric Plant Leased to Others				213		N/A
17	Electric Plant Held for Future Use				214		
18	Construction Work in Progress-Electric				216		
19	Accumulated Provision for Depreciation of Elect	ric Utili	ity Pla	ant	219		
20	Investment of Subsidiary Companies				224-22	5	N/A
21	Materials and Supplies				227		
22	Allowances				228-22	9	N/A
23	Extraordinary Property Losses				230		N/A
24	Unrecovered Plant and Regulatory Study Costs				230		N/A
25	Transmission Service and Generation Interconn	ection	Stud	y Costs	231		
26	Other Regulatory Assets				232		
27	Miscellaneous Deferred Debits				233		
28	Accumulated Deferred Income Taxes				234		
29	Capital Stock				250-25	1	
30	Other Paid-in Capital				253		
31	Capital Stock Expense				254		N/A
32	Long-Term Debt				256-25	7	
33	Reconciliation of Reported Net Income with Tax	able In	nc for	Fed Inc Tax	261		,
34	Taxes Accrued, Prepaid and Charged During th	e Year	•		262-26	3	
35	Accumulated Deferred Investment Tax Credits	***************************************	.,		266-26	57	N/A
36	Other Deferred Credits				269		

	ot Respondent Electric, Inc.	(1)	A Resubmission	(Mo, Da, Yr) 04/18/2009	- 1	and of 2008/Q4	
		(2) ST OF	SCHEDULES (Electric Utilit				
Enter	in column (c) the terms "none," "not applica				amounts	have been reported for	
	n pages. Omit pages where the respondent						
Line No.	Title of Sched	ule		Reference Page No	L L	Remarks	
140.	(a)			(b)		(c)	
37	Accumulated Deferred Income Taxes-Accelerate	d Amo	ortization Property	272-27	3	N/A	
38	Accumulated Deferred Income Taxes-Other Prop	erty		274-27	5		
39	Accumulated Deferred Income Taxes-Other			276-27	7		
40	Other Regulatory Liabilities	278					
41	Electric Operating Revenues	300-30	1				
42	Sales of Electricity by Rate Schedules	304					
43	Sales for Resale	310-31	1				
44	Electric Operation and Maintenance Expenses	320-32	320-323				
45	Purchased Power	326-32	7				
46	Transmission of Electricity for Others	328-33	0				
47	Transmission of Electricity by ISO/RTOs	331		N/A			
48	Transmission of Electricity by Others	332					
49	Miscellaneous General Expenses-Electric	335					
50	Depreciation and Amortization of Electric Plant			336-33	7		
51	Regulatory Commission Expenses	•		350-35	1		
52	Research, Development and Demonstration Act	ivities		352-35	3	N/A	
53	Distribution of Salaries and Wages			354-35	5		
54	Common Utility Plant and Expenses			356		N/A	
55	Amounts included in ISO/RTO Settlement State	ments		397		N/A	
56	Purchase and Sale of Ancillary Services			398			
57	Monthly Transmission System Peak Load			400			
58	Monthly ISO/RTO Transmission System Peak L	oad		400a		N/A	
59	Electric Energy Account			401			
60	Monthly Peaks and Output			401			
61	Steam Electric Generating Plant Statistics			402-40	)3		
62	Hydroelectric Generating Plant Statistics			406-40	)7	N/A	
63	Pumped Storage Generating Plant Statistics			408-40	9	N/A	
64	Generating Plant Statistics Pages			410-41	11	N/A	
65	Transmission Line Statistics Pages			422-42	23		
66	Transmission Lines Added During the Year			424-42	25		
				,			

	e of Respondent Electric, Inc.	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
Ente certa	r in column (c) the terms "none," "not application pages. Omit pages where the responden	ST OF SCHEDULES (Electric Uti able," or "NA," as appropriate, ats are "none," "not applicable,	where no information or ar	mounts have been reported for
Line No.	Title of Scheo	dule	Reference Page No. (b)	Remarks (c)
67	Substations		426-427	
	Footnote Data		450	
	Stockholders' Reports Check approp  Four copies will be submitted  No annual report to stockholders is p			
Anadomi anadom pasarra maria a a a a a a a a a a a a a a a a a a				

	<del></del>		<del></del>	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
Name of Respondent	This Report Is:	Date of Report	Year/Peri	od of Report			
UNS Electric, Inc.	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	End of2008/Q				
				Lance approximate the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property			
	GENERAL INFORMAT						
<ol> <li>Provide name and title of officer having office where the general corporate books a are kept, if different from that where the ge Karen Kissinger, Vice President and C 3950 E. Irvington Road</li> </ol>	are kept, and address of office eneral corporate books are ke	where any other corpor					
Tucson, Arizona 85714							
2. Provide the name of the State under the If incorporated under a special law, give resonal of organization and the date organized.  Arizona, January 14, 2003	he laws of which respondent i ference to such law. If not inc	s incorporated, and date orporated, state that fac	of incorporat t and give the	ion. type			
3. If at any time during the year the proper receiver or trustee, (b) date such receiver of trusteeship was created, and (d) date when Not Applicable.	or trustee took possession, (c	) the authority by which					
	·						
<ol> <li>State the classes or utility and other set the respondent operated.</li> </ol>	ervices furnished by responde	ent during the year in ea	ch State in wh	ich			
Electric Utility Service within the S	State of Arizona.						
•							
Have you engaged as the principal active principal accountant for your previous			itant who is no	ot			
(1) YesEnter the date when such ir (2) X No	ndependent accountant was i	nitially engaged:					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Re	eport				
UNS Electric, Inc.	(1) 🗶 An Original (2) 🗌 A Resubmission	04/18/2009	End of 200	8/Q4				
	CONTROL OVER RESPOND	DENT						
If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiearies for whom trust was maintained, and purpose of the trust.								
As of December 31, 2008, UNS Electric, Inc. wa UniSource Energy Corporation.	As of December 31, 2008, UNS Electric, Inc. was 100% owned by Unisource Energy Services, Inc. which is 100% owned by UniSource Energy Corporation.							

Name of Respondent		This Report Is: (1) [X] An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report	
UNS E	lectric, Inc.		A Resubmission	04/18/2009	End o	of
		<u> </u>	OFFICERS		<b>!</b>	
responding (such 2. If a	port below the name, title and salary for eandent includes its president, secretary, trea as sales, administration or finance), and an change was made during the year in the ibent, and the date the change in incumber	isurer, and ny other po ncumbent	d vice president in charg erson who performs sim of any position, show na	e of a principal business ilar policy making function	s unit, divi ons.	sion or function
Line	Title			. Name of Officer	T	Salary for Year
No.	(a)			(b)		(c)
1	President			James S. Pignatelli*		726,000
2	Vice President and Secretary		1	Raymond S. Heyman		316,000
3	Vice President and Treasurer			Kevin P. Larson		316,000
4	Vice President and Controller			Karen G. Kissinger		249,000
5	Vice President and General Manager			Thomas J. Ferry*		
6	Vice President			Thomas A. McKenna		193,000
7	Vice President			David G. Hutchens		206,000
8	Vice President			Philip J. Dion*		175,000
9						
10	* See Footnote					
11						
12	The reported salaries are presented in total for			· · · · · · · · · · · · · · · · · · ·		
13	employee. Only a portion thereof is allocated to					
14	UNS Electric, Inc.					
15						
16						
17						
18						
19						
20						
21						
22						
23		<del></del>		v		
24 25						
26						
27						· · · · · · · · · · · · · · · · · · ·
28						
29						
30						
31						
32						
33						w · · · · · · · · · · · · · · · · · · ·
34						
35		***				
36						
37						
38						
39						
40						
41						
42						
43						
44						

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
•	(1) X An Original	(Mo, Da, Yr)	·
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 104 Line No.: 10 Column: a

Thomas J. Ferry, V.P. and GM retired effective February 1, 2008. Effective March 1, 2008, Philip Dion was elected Vice President. James S. Pignatelli retired effective December 2008. Paul J. Bonavia became President in January 2009.

Name of Respondent This Report Is: (1) X An Original						Date of Report (Mo, Da, Yr)	Year/Period of Report 2008/Q4
UNS Electric, Inc.		esubmission	•	04/18/2009	End of		
				DIRECTORS			
4 Da	port below the information called for concerning each	director	of the re		eld office :	at any time during the year	Include in column (a), abbreviated
1. Re	port below the information called for concerning each of the respondent.	un ector	Of BIG 16	saponoem who n	CIQ OHICE	at any time doming the your.	morado in colamin (a), approviated
2 Do	signate members of the Executive Committee by a trip	de aste	risk and	the Chairman of	the Execu	tive Committee by a double	asterisk.
	Name (and Title) of I	Directo	r	1		Principal Bu	isiness Address (b)
Line No.	Name (and Title) of E (a)				anananan		(b)
1	James S. Pignatelli, President				Tucson,		<u></u>
2	Michael J. DeConcini, Sr. Vice President				Tucson,		
3	Raymond S. Heyman, Vice President and Secre	tary			Tucson,	Arizona	
4		**********	are construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the construction of the co				
5	See Footnote		20152550000000 20152550000000				
6							
7						·	
8							
9						***************************************	
10							
11							
12		,			ļ		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
13			·		<b> </b>		
14							
15							
16 17					<b></b>		
18					<b>-</b>		
19							
20							
21							
22							
23							
24							
25							
26			***************************************				
27							
28					<u> </u>		
29					<u> </u>	·····	
30					ļ		
31					<u> </u>		
32					ļ		
33					<b></b>		
34					<u> </u>		
35					ļ		
36					<del> </del>		
37					<b>_</b>	·····	
38		·			+		
39							
40							
41					<del> </del>		
43				·····	<del> </del>	· · · · · · · · · · · · · · · · · · ·	WWW
43					<del>                                     </del>		
45					<del> </del>		
46					<del> </del>		***
47			<del></del>				
48					1		
"							

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA	,	

Schedule Page: 105 Line No.: 5 Column: a
The UNS Electric Board does not have an Executive Committee. James S. Pignatelli retired effective December 2008. Paul J. Bonavia became President in January 2009.

			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Name of Respondent	This Report Is:	Date of Report	Year/Period of Report			
UNS Electric, Inc.	(1) X An Original (2) A Resubmission	04/18/2009	End of 2008/Q4			
	` · · · ·					
	MPORTANT CHANGES DURING THE					
Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.  1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquirited without the payment of consideration, state that fact.  2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.  4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.  5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or caseed and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.  6. Obligations incurred as a result of issuance o						
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directly occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its parease describe plans, if any to rega	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts loar cash management program(s). Additionally, please the significant events or extent to which the respondent has amounts loar cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directly occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directed occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			
12. If the important changes during the year rela applicable in every respect and furnish the data in 13. Describe fully any changes in officers, directly occurred during the reporting period.  14. In the event that the respondent participates percent please describe the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s). Additionally, please to the significant events or extent to which the respondent has amounts load cash management program(s).	required by Instructions 1 to 11 abors, major security holders and voin a cash management program(so transactions causing the propriet ned or money advanced to its paragase describe plans, if any to regark	ove, such notes may be in ting powers of the respon- s) and its proprietary capit tary capital ratio to be less ent, subsidiary, or affiliate	ncluded on this page. dent that may have al ratio is less than 30 than 30 percent, and the d companies through a			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
'	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
IMPORTANT CHA	ANGES DURING THE QUARTER/YEAR (	Continued)	

- 1. None
- 2. None
- 3. None
- 4. None
- 5. UNS Electric completed construction of 9.03 miles (47,721 feet) of 69kV transmission line on single pole steel structures. The line was energized on Sept. 16, 2008. The line was constructed for the purpose of providing Mercator Mine with the additional load requirements needed for their phase I mining expansion. The mine will be ramping up from approx. 8MW to 20/25 MW at full Phase I expansion. No state territory was added or relinquished and there were no customers added or lost in association with this additional line.
- 6. On August 7, 2008, UNS Electric issued \$100 million of senior unsecured debt; \$50 million at 6.5%, due 2015 and \$50 million at 7.1%, due 2023 (UNS Electric 2008 Long-Term Debt). The UNS Electric 2008 Long-Term Debt is guaranteed by UES. The debt was issued under ACC Decision No. 69395 dated March 22, 2007. See Note 6 Debt and Capital Lease Obligations.
- 7. None
- 8. Both union and non-union employees received an average wage increase of approximately 3% in January 2008.
- 9. There are no material pending legal or regulatory proceedings to which UNSE is a party, other than the following which are described in Note 2 Regulatory Matters or Note 4 Commitments:
  - 2008 Rate Order
  - Purchased Power and Fuel Adjustment Clause (PPFAC)
  - Purchased Power Agreement
  - Income Statement impact of applying FAS 71
  - Fuel and power transactions
- 10. None
- 11. N/A
- 12. See notes on pages 122 and 123.
- 13. Gail Boswell was elected Assistant Treasurer on May 2, 2008. Tom Ferry retired as Vice President and General Manager effective February 1 2008. James S. Pignatelli, President, retired effective December 31, 2008. Paul J. Bonavia was elected President effective January 1, 2009.
- 14. N/A

Name	of Respondent	This Report Is:	Date of R			eriod of Report
UNS E	lectric, Inc.	(1) 🛛 An Original (2) 🔲 A Resubmission	(Mo, Da, 04/18/200	' 1		2008/Q4
	COMPARATIV	E BALANCE SHEET (ASSETS	AND OTHER	DEBITS	)	
Line No.	Title of Account		Ref. Page No. (b)	Curren End of Qua Bala (c	arter/Year nce	Prior Year End Balance 12/31 (d)
1	UTILITY PLA	NT				
	Utility Plant (101-106, 114)		200-201		8,254,929	429,857,106
3	Construction Work in Progress (107)	3)	200-201		8,758,596 7,013,525	14,395,484 444,252,590
4	TOTAL Utility Plant (Enter Total of lines 2 and (Less) Accum. Prov. for Depr. Amort. Depl. (10		200-201		4,618,330	265,742,112
5 6	Net Utility Plant (Enter Total of line 4 less 5)	96, 110, 111, 113)	200-201		2,395,195	178,510,478
	Nuclear Fuel in Process of Ref., Conv., Enrich.,	and Fab. (120.1)	202-203		0	0
	Nuclear Fuel Materials and Assemblies-Stock				0	0
	Nuclear Fuel Assemblies in Reactor (120.3)				0	0
10	Spent Nuclear Fuel (120.4)				o	0
11	Nuclear Fuel Under Capital Leases (120.6)				0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel A		202-203		0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less	s 12)			0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)			19	2,395,195	178,510,478
15	Utility Plant Adjustments (116)	· · · · · · · · · · · · · · · · · · ·	122		0	. 0
16	Gas Stored Underground - Noncurrent (117)				0	U _I
17	OTHER PROPERTY AND	INVESTMENTS			521,164	629,027
18	Nonutility Property (121)				021,104	029,027
19	(Less) Accum. Prov. for Depr. and Amort. (122 Investments in Associated Companies (123)	.)			0	
20 21	Investment in Subsidiary Companies (123.1)		224-225		0	0
22	(For Cost of Account 123.1, See Footnote Pag	e 224. line 42)			7	
23	Noncurrent Portion of Allowances	(5 ), (7 )	228-229		0	0
24	Other Investments (124)				0	0
25	Sinking Funds (125)				0	. 0
26	Depreciation Fund (126)				0	0
27	Amortization Fund - Federal (127)				0	. 0
28	Other Special Funds (128)				0	0
29	Special Funds (Non Major Only) (129)				0	0
30	Long-Term Portion of Derivative Assets (175)				1,517,124	7,779,094
31	Long-Term Portion of Derivative Assets – Hed			<u> </u>	0	0
32	TOTAL Other Property and Investments (Lines			distriportibui neltriologi desc	2,038,288	8,408,121
33	CURRENT AND ACCR				<del>- 1</del>	
34	Cash and Working Funds (Non-major Only) (1	30)		<u> </u>	0 4,635,779	1,563,904
35	Cash (131)				6,631,340	11,340
36 37	Special Deposits (132-134) Working Fund (135)			<del> </del>	28,623	20,784
38	Temporary Cash Investments (136)			<b>†</b>	4,170,669	1,102,702
39	Notes Receivable (141)				0	0
40	Customer Accounts Receivable (142)			1	10,890,931	10,843,445
41	Other Accounts Receivable (143)				887,753	421,379
42	(Less) Accum. Prov. for Uncollectible AcctCr	edit (144)			1,378,758	848,012
43	Notes Receivable from Associated Companie	s (145)			0	0
44	Accounts Receivable from Assoc. Companies	(146)			4,052,567	243,223
45	Fuel Stock (151)		227	ļ	20,661	22,302
46	Fuel Stock Expenses Undistributed (152)		227		0	0
47	Residuals (Elec) and Extracted Products (153	)	227	<del> </del>	0 100 000	0
48	Plant Materials and Operating Supplies (154)		227	-	8,196,620	7,297,703
49	Merchandise (155)		227 227	<del> </del>	0	0
50	Other Materials and Supplies (156)		202-203/227	<del> </del>	0	0
51 52	Nuclear Materials Held for Sale (157) Allowances (158.1 and 158.2)		228-229	1	0	0
102	/ Anoviginos (100.1 and 100.2)		<del></del>	<del>                                     </del>	<del></del>	
			TO A STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE	ł		
	OC EODM NO 4 (DEV. 42 02)	Page 110		***************************************		
ret	RC FORM NO. 1 (REV. 12-03)	raye 110	v			

Name of Respondent	This Report Is:	Date of R			eriod of Report
UNS Electric, Inc.	(1) ⊠ An Original (2) ☐ A Resubmission	(Mo, Da, 04/18/20	,	End of	2008/Q4
COMPARATIVI	E BALANCE SHEET (ASSETS	AND OTHER	R DEBITS	Continued)	
Line No. Title of Account (a)		Ref. Page No. (b)	End of Qu Bala	at Year arter/Year ance c)	Prior Year End Balance 12/31 (d)
53 (Less) Noncurrent Portion of Allowances				0	0
54 Stores Expense Undistributed (163)		227		766,750	357,967
55 Gas Stored Underground - Current (164.1)			<u> </u>	0	0
56 Liquefied Natural Gas Stored and Held for Proc	cessing (164.2-164.3)		<del> </del>	896,582	515,301
57 Prepayments (165)		······································	<b> </b>	090,002	515,501
58 Advances for Gas (166-167)			<del> </del>	70,000	<del></del>
59 Interest and Dividends Receivable (171)				70,000	
60 Rents Receivable (172) 61 Accrued Utility Revenues (173)				9,992,135	8,144,965
62 Miscellaneous Current and Accrued Assets (17	74\			260,000	0
63 Derivative Instrument Assets (175)			† ·· · · - · -	3,101,928	11,214,060
64 (Less) Long-Term Portion of Derivative Instrum	nent Assets (175)		<u> </u>	1,517,124	7,779,094
65 Derivative Instrument Assets - Hedges (176)				0	0
66 (Less) Long-Term Portion of Derivative Instrum	nent Assets - Hedges (176			0	0
67 Total Current and Accrued Assets (Lines 34 th				51,706,456	33,131,969
68 DEFERRED DE	BITS				
69 Unamortized Debt Expenses (181)			<u> </u>	727,761	190,745
70 Extraordinary Property Losses (182.1)		230		0	0
71 Unrecovered Plant and Regulatory Study Costs	s (182.2)	230		0	0
72 Other Regulatory Assets (182.3)		232		26,602,011	1,803,770
73 Prelim. Survey and Investigation Charges (Elec			<u> </u>	367,591	367,591
74 Preliminary Natural Gas Survey and Investigat				<u> </u>	0
75 Other Preliminary Survey and Investigation Ch	arges (183.2)		<del> </del>	- V	
76 Clearing Accounts (184)			<del>                                     </del>		0
77 Temporary Facilities (185) 78 Miscellaneous Deferred Debits (186)		233	<del> </del>	3,068	604,406
79 Def. Losses from Disposition of Utility Ptt. (187	``	200	<del> </del>	0	0
80 Research, Devel. and Demonstration Expend.		352-353		0	0
81 Unamortized Loss on Reaquired Debt (189)	· ·		1	0	0
82 Accumulated Deferred Income Taxes (190)		234		8,929,175	10,532,742
83 Unrecovered Purchased Gas Costs (191)				0	0
84 Total Deferred Debits (lines 69 through 83)				36,629,606	13,499,254
85 TOTAL ASSETS (lines 14-16, 32, 67, and 84)			2	82,769,545	233,549,822
FERC FORM NO. 1 (REV. 12-03)	Page 111				

•

Nam	e of Respondent	This Report is:	Date of R		Year/F	Period of Report
UNS E	Electric, Inc.	(1) 🛛 An Original	(mo, da,		l	2008(04
		(2) A Rresubmission	04/18/20	09	end of	2008/Q4
	COMPARATIVE E	BALANCE SHEET (LIABILITIE	S AND OTHE	R CREDI	TS)	
Line No.	Title of Accoun	t	Ref. Page No. (b)	Currer End of Qu Bala	arter/Year ince	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL		<del></del>	<u> </u>		(.,,
2	Common Stock Issued (201)		250-251	<b></b>	10	10
3	Preferred Stock Issued (204)		250-251	<u> </u>	0	
4	Capital Stock Subscribed (202, 205)		252	<del> </del>	0	(
5	Stock Liability for Conversion (203, 206)		252		0	(
6	Premium on Capital Stock (207)	<del></del>	252	<del> </del>	o	(
7	Other Paid-In Capital (208-211)		253		58,886,661	58,616,661
8	Installments Received on Capital Stock (212)		252		0	(
9	(Less) Discount on Capital Stock (213)		254	<b></b>	ol-	
10	(Less) Capital Stock Expense (214)		254	·	0	
11	Retained Earnings (215, 215.1, 216)		118-119	· · · · · ·	24,868,535	21,140,65
12	Unappropriated Undistributed Subsidiary Earni	pas (216.1)	118-119		0	27,140,00
13	(Less) Reaguired Capital Stock (217)	, igo (2.10.1)	250-251		0	
14	Noncorporate Proprietorship (Non-major only)	(218)	200 201		0	<u>`</u>
15	Accumulated Other Comprehensive Income (2		122(a)(b)	<del> </del>		31,533
16	Total Proprietary Capital (lines 2 through 15)		122(0)(0)	<del> </del> ,	33,755,206	79,788,855
17	LONG-TERM DEBT			<u> </u>	30,130,200	70,700,000
18	Bonds (221)		256-257	<del> </del>		
19	(Less) Reaquired Bonds (222)		256-257	<del> </del>	0	·
20	Advances from Associated Companies (223)		256-257	<u> </u>	<del></del>	
21	Other Long-Term Debt (224)		256-257	1/	08,000,000	86,000,000
22	Unamortized Premium on Long-Term Debt (22	(2)	250-257		00,000,000	80,000,000
23	(Less) Unamortized Discount on Long-Term D					
24	Total Long-Term Debt (lines 18 through 23)	ebr-Debit (220)		1,	000,000,80	86,000,000
25	OTHER NONCURRENT LIABILITIES			- '	00,000,000	00,000,000
26	Obligations Under Capital Leases - Noncurrent	(227)			147,247	258,073
27	Accumulated Provision for Property Insurance			<del> </del>	147,247	250,07
28	Accumulated Provision for Injuries and Damag			<del> </del>	129,718	37,848
29	Accumulated Provision for Pensions and Bene				3,586,685	1,816,662
30	Accumulated Miscellaneous Operating Provision				3,360,063	1,010,002
31	Accumulated Provision for Rate Refunds (229)			<del></del>	<u> </u>	
32	Long-Term Portion of Derivative Instrument Lin	<del></del>		<del> </del>	8,730,905	1,651,21
33	Long-Term Portion of Derivative Instrument Lie			<del> </del>	0,750,505	1,001,210
34	Asset Retirement Obligations (230)	abilities - 1 leages			<del>-</del>	
35	Total Other Noncurrent Liabilities (lines 26 thro	nuah 34)			12,594,555	3,763,798
36	CURRENT AND ACCRUED LIABILITIES	7. Lagit 0-17			12,001,000	
37	Notes Payable (231)			<del></del>	<u> </u>	
38	Accounts Payable (232)				11,057,084	13,438,389
39	Notes Payable to Associated Companies (233	)			n	10,100,000
40	Accounts Payable to Associated Companies (			<del> </del>	6,782,852	3,396,262
41	Customer Deposits (235)				4,082,476	3,732,15
42	Taxes Accrued (236)		262-263		1,597,801	828,079
43	Interest Accrued (237)				2,870,339	1,889,587
44	Dividends Declared (238)		<u> </u>	<b>†</b>	0	.,000,000
45	Matured Long-Term Debt (239)			<del> </del>	0	
				<u></u>		

Name	e of Respondent	This Report is:	Date of R		Year/	Period of Report
UNS E	lectric, Inc.	(1) 🗓 An Original (mo, da, yr)				
	,	(2) A Rresubmission	04/18/20	04/18/2009 end		f 2008/Q4
	COMPARATIVE B	BALANCE SHEET (LIABILITIE	S AND OTHE	R CREDI	T(Sc)ntinued	)
Line				Curren		Prior Year
No.	Title of Account		Ref. Page No.	End of Qu Bala		End Balance 12/31
	(a)	i.	(b)	Daie (C	- 1	(d)
46	Matured Interest (240)		(2)	,,,	0	
47	Tax Collections Payable (241)			ļ	2,381,342	1,722,523
48	Miscellaneous Current and Accrued Liabilities (	(242)		<u> </u>	864,429	706,639
49	Obligations Under Capital Leases-Current (243	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	<u> </u>		102,999	97,022
50	Derivative Instrument Liabilities (244)	<u></u>		1 :	26,886,935	2,384,314
51	(Less) Long-Term Portion of Derivative Instrum	ent Liabilities	<u> </u>	·	8,730,905	1,651,215
52	Derivative Instrument Liabilities - Hedges (245)		† · · · · · · · · · · · · · · · · · · ·		0	. 0
53	(Less) Long-Term Portion of Derivative Instrum				0	0
54	Total Current and Accrued Liabilities (lines 37 t			1	47,895,352	26,543,747
55	DEFERRED CREDITS					
56	Customer Advances for Construction (252)				12,605,744	12,102,773
57	Accumulated Deferred Investment Tax Credits	(255)	266-267		0	0
58	Deferred Gains from Disposition of Utility Plant	(256)			0	0
59	Other Deferred Credits (253)		269		108,575	341,526
60	Other Regulatory Liabilities (254)		278		7,537,488	19,122,126
61	Unamortized Gain on Reaquired Debt (257)				0	0
62	Accum, Deferred Income Taxes-Accel, Amort.(	(281)	272-277		0	0
63	Accum. Deferred Income Taxes-Other Property	y (282)		<u> </u>	10,390,411	5,648,809
64	Accum. Deferred Income Taxes-Other (283)				-117,786	238,188
65	Total Deferred Credits (lines 56 through 64)			·	30,524,432	37,453,422
66	TOTAL LIABILITIES AND STOCKHOLDER EC	QUITY (lines 16, 24, 35, 54 and 65)		28	82,769,545	233,549,822
FEF	RC FORM NO. 1 (rev. 12-03)	Page 113				

Name	of Respondent	This Report Is:	Date	of Report	Year/Period	•
UNS	Electric, Inc.	(1) X An Original (2) A Resubmission		Da, Yr) 8/2009	End of	2008/Q4
		STATEMENT OF IN				
2. Rep quarte 3. Rep	erly er in column (d) the balance for the reporting qual port in column (f) the quarter to date amounts for er er to date amounts for other utility function for the port in column (g) the quarter to date amounts for er to date amounts for other utility function for the	electric utility function; in colun current year quarter. electric utility function; in colur	nn (h) the quarter	to date amounts	for gas utility, and	d in (j) the
Annua 5. Do 6. Rep a utilit 7. Rep	additional columns are needed place them in a footal or Quarterly if applicable not report fourth quarter data in columns (e) and cort amounts for accounts 412 and 413, Revenue y department. Spread the amount(s) over lines 2 cort amounts in account 414, Other Utility Operationt data for lines 8, 10 and 11 for Natural Gas co	ofnote. (f) s and Expenses from Utility Pla thru 26 as appropriate. Including Income, in the same manna	le these amounts er as accounts 41	in columns (c) at 2 and 413 above 07.1 and 407.2.	nd (d) totals.	
Line			Total	Total	Current 3 Months	Prior 3 Months Ended
No.		(Def.)	Current Year to Date Balance for	Prior Year to Date Balance for	Ended Quarterly Only	Quarterly Only
	Title of Account	(Ref.) Page No.	Quarter/Year	Quarter/Year	No 4th Quarter	No 4th Quarter
	(a)	(b)	(c)	(d)	(e)	(f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	194,910,688	168,958,769		
3	Operating Expenses		200 C 100 C			
4	Operation Expenses (401)	320-323	162,097,302	135,881,877		
5	Maintenance Expenses (402)	320-323	2,616,736	4,141,624		
6	Depreciation Expense (403)	336-337	17,444,031	16,923,124		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
	Amort. & Depl. of Utility Plant (404-405)	336-337	1,217,115	1,422,650		
	Amort. of Utility Plant Acq. Adj. (406)	336-337	-4,231,731	-4,287,271		
1	Amort. Property Losses, Unrecov Plant and Regulatory Stu	dy Costs (407)				
	Amort, of Conversion Expenses (407)					
	Regulatory Debits (407.3)		58,333	***************************************		
	(Less) Regulatory Credits (407.4)					
	Taxes Other Than Income Taxes (408.1)	262-263	3,680,634	3,405,522		
L	Income Taxes - Federal (409.1)	262-263	-3,812,582	1,817,863		
16		262-263	-139,010	318,033		
	Provision for Deferred Income Taxes (410.1)	234, 272-277	12,945,552			
•	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	6,912,276	3,636,965		
1	Investment Tax Credit Adj Net (411.4)	266				
20						
21	Losses from Disp. of Utility Plant (411.7)					<u> </u>
22			<u> </u>			<u></u>
23						
ļ			<b> </b>			<del> </del>
24		26)	184,964,104	159,775,021		
25			9,946,584			
26	TVELOR OPENIC (Line For time 2 less 25) outly to 1 g 117,		3,513,500	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
L			.l	l	<u>L</u>	<del></del>

Name of Respondent		This Report Is:	.	Date of	Report	Year/Period of Repor	1	
UNS Electric, Inc.		(1) X An Original (2) A Resubmiss	sion	(Mo, Da, Yr) 04/18/2009		End of2008/0	Q4	
	STATEMENT OF INCOME FOR THE YEAR (Continued)			<u> </u>				
Q Lice nage 122 for impo	Use page 122 for important notes regarding the statement of income for any account thereof.							
10 Give concise explanat	0. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be							
made to the utility's custor	mers or which may result in	material refund to the util	ity with respect t	to power or	gas purchases.	State for each year effec	cted	
the gross revenues or cos	ets to which the contingency	relates and the tax effects	s together with a	an explana	tion of the major f	actors which affect the r	ights	
of the utility to retain such	revenues or recover amour	its paid with respect to po	wer or gas purc	hases.				
11 Give concise explanati	ions concerning significant a nues received or costs incur	mounts of any refunds m	ade or received	auring the	year resulting troi	n settlement of any rate	ome	
proceeding affecting reveil and expense accounts.	nues received of costs incui	red for power or gas purc	nes, and a sum	istaly of the	aujustinents mat	de to balance sheet, mo	orne,	
12. If any notes appearing	in the report to stokholders	are applicable to the Sta	tement of Incom	e, such no	ites may be includ	led at page 122.		
13. Enter on page 122 a d	concise explanation of only t	hose changes in accounti	ng methods ma	de during t	he year which had	d an effect on net incom	е,	
including the basis of allo	cations and apportionments	from those used in the pr	eceding year. A	lso, give th	e appropriate doll	ar effect of such change	es.	
14. Explain in a footnote i	f the previous year's/quarter	's figures are different from	m that reported	in prior rep	orts.	information in a factnot	ta ta	
•	ufficient for reporting additio	nai utility departments, su	ірріу тпе арртор	nate accou	int titles report the	e imormation in a tootho	ie io	
this schedule.								
FLECTE	RIC UTILITY	GAS L	JTILITY		ОТ	HER UTILITY	$\top$	
Current Year to Date	Previous Year to Date	Current Year to Date	Previous Year	to Date	Current Year to Date	Previous Year to Date	Line	
(in dollars)	(in dollars)	(in dollars)	(in dollar	s)	(in dollars)	(in dollars)	No.	
(g)	(h)	(i)	<b>(i)</b>		(k)	(1)		
					Teal of		1	
194,910,688	168,958,769						2	
			100				3	
162,097,302	135,881,877						4	
2,616,736	4,141,624						5	
17,444,031	16,923,124				<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>		6	
17,444,031	10,323,724			-			$+\frac{1}{7}$	
4 047 445	4 400 650						8	
1,217,115	1,422,650						9	
-4,231,731	-4,287,271				· · · · · · · · · · · · · · · · · · ·			
							10	
							11	
58,333							12	
							13	
3,680,634	3,405,522					,	14	
-3,812,582	1,817,863						15	
-139,010	318,033						16	
12,945,552	3,788,564						17	
6,912,276	3,636,965						18	
-,,			·				19	
							20	
							21	
							22	
							23	
							24	
184,964,104	159,775,021						25	
9,946,584	9,183,748				,		26	
							l	
+				1				

Name	of Respondent	This Report Is:	Date	e of Report	Year/Perior	d of Report
UNS	Electric, Inc.	(1) X An Original	1 '	, Da, Yr) 18/2009	End of	2008/Q4
	1	(2) A Resubmission				
	SIA	EMENT OF INCOME FOR T			Current 3 Months	Prior 3 Months
ine			TO	TAL	Ended	Ended
No.		(Ref.)			Quarterly Only	Quarterly Only
	Title of Account	Page No.	Current Year	Previous Year	No 4th Quarter	No 4th Quarter
	(a)	(b)	(c)	(d)	(e)	(1)
					1	
27	Net Utility Operating Income (Carried forward from page 114		9,946,584	9,183,748		
28	Other Income and Deductions				REPRESENTED TO	
29	Other Income		***			
30	Nonutilty Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work	(415)				
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Wo	rk (416)	651	-6,218		
33	Revenues From Nonutility Operations (417)		228,035	78,651		
34	(Less) Expenses of Nonutility Operations (417.1)		153,116	35,024		
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		207,301	<del></del>		
38	Allowance for Other Funds Used During Construction (419.1		322,168	442,088		<b></b>
39	Miscellaneous Nonoperating Income (421)					
40	Gain on Disposition of Property (421.1)		202,205	<del>}</del>		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		805,942	2,170,987		
42	Other Income Deductions					
43	Lass on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)	340	<u> </u>		<u></u>	
45	Donations (426.1)	340	79,201	45,318		
46	Life Insurance (426.2)					
47	Penalties (426.3)					ļ
48	Exp. for Certain Civic, Political & Related Activities (426.4)		751			<b>_</b>
49	Other Deductions (426.5)			1,080		<b></b>
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		79,952	53,597		
51	Taxes Applic. to Other Income and Deductions	000.000				
52	Taxes Other Than Income Taxes (408.2)	262-263	200 000	204.000		ļ
53	Income Taxes-Federal (409.2)	262-263	268,323	ļ		ļ
54	Income Taxes-Other (409.2)	262-263	58,618	151,748	ļ	<del> </del>
	Provision for Deferred Inc. Taxes (410.2)	234, 272-277		<del> </del>	·	<del> </del>
	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277			·	
57	Investment Tax Credit AdjNet (411.5)			ļ		<b></b>
	(Less) Investment Tax Credits (420) TOTAL Taxes on Other Income and Deductions (Total of line	on E2 E0)	326,941	846,370		<del> </del>
_		18 02-00)	399,049		<del></del>	
*******	Net Other Income and Deductions (Total of lines 41, 50, 59)		399,048	1,211,020		
61 62	Interest Charges Interest on Long-Term Debt (427)		6,379,163	6,053,308		T
	Amort. of Debt Disc. and Expense (428)		167,085	<del></del>	<del> </del>	<del> </del>
	Amortization of Loss on Reaquired Debt (428.1)		107,000	210,707		<del>                                     </del>
	(Less) Amort. of Premium on Debt-Credit (429)					1
	(Less) Amortization of Gain on Reaquired Debt-Credit (429)	<u> </u>	<del> </del>	<del> </del>	<del> </del>	<del> </del>
	Interest on Debt to Assoc. Companies (430)	340	<del> </del>	<del> </del>	<del>                                     </del>	
	Other Interest Expense (431)	340	217,612	167,435		1
	(Less) Allowance for Borrowed Funds Used During Constru		181,815			1
	Net Interest Charges (Total of lines 62 thru 69)		6,582,045	~		
<del></del>	Income Before Extraordinary Items (Total of lines 27, 60 and	70)	3,763,588	<del></del>		1
	Extraordinary Items		2,700,000	1,700,7200		
	Extraordinary Income (434)					
	(Less) Extraordinary Deductions (435)		<del>                                     </del>	<b>†</b>	<del></del>	
	Net Extraordinary Items (Total of line 73 less line 74)		<del> </del>	<del>                                     </del>	<del> </del>	1
	Income Taxes-Federal and Other (409.3)	262-263			<del>                                     </del>	<b>†</b>
		202-200	<del> </del>	+	<del>                                     </del>	
	1 Extraordinary items After Tayes June 75 less ithe 75					
77	Extraordinary Items After Taxes (line 75 less line 76)  Net Income (Total of line 71 and 77)		3,763,588	4,754,259	<b>†</b>	

Name	of Respondent	This Report Is:	Date of Re			Period of Report		
UNS Electric, Inc.		(1) X An Original (Mo, Da, Yr) (2) A Resubmission 04/18/2009		End of2008/Q4				
	STATEMENT OF RETAINED EARNINGS							
2. Reundis 3. Ea-439 4. St 5. Li by cr 6. St 7. St 8. Ea-	Do not report Lines 49-53 on the quarterly version.  Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated notistributed subsidiary earnings for the year.  Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 439 inclusive). Show the contra primary account affected in column (b)  State the purpose and amount of each reservation or appropriation of retained earnings.  List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow y credit, then debit items in that order.  Show dividends for each class and series of capital stock.  Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.  Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be ecurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.  If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.							
	Iten	i.	Contra Primary	Currer Quarter/ Year to [ Baland	Year Date	Previous Quarter/Year Year to Date Balance		
Line No.	(a)	,	(b)	(c)	~	(d)		
	UNAPPROPRIATED RETAINED EARNINGS (A	ccount 216)						
1	Balance-Beginning of Period			21	,140,651	16,386,392		
3 4	Adjustments to Retained Earnings (Account 439	)	7					
- 5								
6								
7								
8								
	TOTAL Credits to Retained Earnings (Acct. 439)				25 702			
10	FAS 158 Pension Plan Change				-35,703			
12				· · · · · · · · · · · · · · · · · · ·				
13								
14								
	TOTAL Debits to Retained Earnings (Acct. 439)				-35,703			
	Balance Transferred from Income (Account 433			3	,763,587	4,754,259		
18	Appropriations of Retained Earnings (Acct. 436)							
19								
20								
21								
22								
23 24		37)						
25								
26								
27								
28		1000						
30	TOTAL Dividends Declared-Preferred Stock (Ac Dividends Declared-Common Stock (Account 4)							
31	Dividends Declared-Common Stock (Account 4)	50)						
32								
33								
34								
35	<u> </u>	of 438)		<b>****</b>				
	TOTAL Dividends Declared-Common Stock (Ac Transfers from Acct 216.1, Unapprop. Undistrib							
	Balance - End of Period (Total 1,9,15,16,22,29,			24	1,868,535	21,140,651		
l	APPROPRIATED RETAINED EARNINGS (Acc							

Name	of Respondent	This Report Is: (1) [X] An Original	Date of Re (Mo, Da, Y	7	Period of Report 2008/Q4
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	·	2000/007
		STATEMENT OF RETAINED I	EARNINGS	L	
2. Re undis 3. Ea - 439 4. St 5. Lis by cre 6. St 7. St 8. E) recur	not report Lines 49-53 on the quarterly verseport all changes in appropriated retained extributed subsidiary earnings for the year. ach credit and debit during the year should be inclusive). Show the contra primary accourate the purpose and amount of each reservest first account 439, Adjustments to Retaine edit, then debit items in that order. How dividends for each class and series of chow separately the State and Federal incomplain in a footnote the basis for determining trent, state the number and annual amounts any notes appearing in the report to stockhold.	sion. arnings, unappropriated retained on affected in column (b) ation or appropriation of retained Earnings, reflecting adjustmental stock. The tax effect of items shown in the amount reserved or appropriated.	ed earnings, year earnings account ed earnings. ents to the openin account 439, Adjusting as well as the to	in which recorded (/ g balance of retained structured is to Retained eservation or appropriates eventually to be	Accounts 433, 436 d earnings. Follow l Earnings. oriation is to be accumulated.
Line No.	iten (a)	n	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39					
40					
41 42					
42					
44					
	TOTAL Appropriated Retained Earnings (Account	nt 215)			
	APPROP. RETAINED EARNINGS - AMORT. Re		42		
46	TOTAL Approp. Retained Earnings-Amort. Rese	erve, Federal (Acct. 215.1)			
	TOTAL Approp. Retained Earnings (Acct. 215, 2				
48	TOTAL Retained Earnings (Acct. 215, 215.1, 21		AND THE CONTRACT OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY O	24,868,535	21,140,651
	UNAPPROPRIATED UNDISTRIBUTED SUBSID	DIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly				
<u></u>	Balance-Beginning of Year (Debit or Credit)  Equity in Earnings for Year (Credit) (Account 41)	R 1\			
51		0.1)			
52	(Less) Dividends Necesied (Desti)				
I	Balance-End of Year (Total lines 49 thru 52)				
			٠.		

Name	of Respondent	This	Report Is:	Date of Report	Year/Period of Report
UNS	Electric, Inc.	(1)	An Original	(Mo, Da, Yr) 04/18/2009	End of 2008/Q4
		(2)	A Resubmission STATEMENT OF CASH FLO		
		***************************************		······································	
	des to be used:(a) Net Proceeds or Payments;(b)Bonds, o	lebentu	ires and other long-ferm debt; (c) Inc	lude commercial paper; and (d) id	entify separately such items as
(2) Info	nents, fixed assets, intangibles, etc.  Immation about noncash investing and financing activities	nust be	e provided in the Notes to the Finance	ial statements. Also provide a reci	onciliation between "Cash and Cash
Equiva	lents at End of Period" with related amounts on the Balar	ce She	et.		i
(3) Ope	erating Activities - Other: Include gains and losses pertain e activities. Show in the Notes to the Financials the amou	ing to d nts of i	operating activities only. Gains and ic oferest paid (net of amount capitalize	isses pertaining to investing and it ed) and income taxes paid.	nancing activities should be reported
(4) Inve	esting Activities: Include at Other (line 31) net cash outflor	v to acc	quire other companies. Provide a re-	conciliation of assets acquired with	liabilities assumed in the Notes to
	ancial Statements. Do not include on this statement the amount of leases capitalized with the plant cost.	dollar a	mount of leases capitalized per the t	JSofA General Instruction 20; instru	ead provide a reconciliation of the
dollar s				Current Year to Date	Previous Year to Date
Line	Description (See Instruction No. 1 for E	xplana	ation of Codes)	Quarter/Year	Quarter/Year
No.	(a)			(b)	(c)
1	Net Cash Flow from Operating Activities:				
2	Net Income (Line 78(c) on page 117)			3,764,00	0 4,754,000
3	Noncash Charges (Credits) to Income:				
4	Depreciation and Depletion			13,574,00	
5	Amortization of Deferred Debt-Related Costs	,		154,00	
6	Provision for Bad Debt			1,201,00	
7	Other			-1,127,00	
8	Deferred Income Taxes (Net)			6,034,00	0 152,000
9	Investment Tax Credit Adjustment (Net)				
	Net (Increase) Decrease in Receivables			-6,232,00	
	Net (Increase) Decrease in Inventory			-1,306,00	0 160,000
	Net (Increase) Decrease in Allowances Inventory			w	
	Net Increase (Decrease) in Payables and Accrue		enses	2,633,00	
	Net (Increase) Decrease in Other Regulatory Ass			-25,058,00	
	Net Increase (Decrease) in Other Regulatory Lia			-11,585,00	
	(Less) Allowance for Other Funds Used During C		****	322,00	0 442,000
	(Less) Undistributed Earnings from Subsidiary C	ompar	ies		
	Other (provide details in footnote):			31,391,00	0 -9,270,000
19					
20					
21				40 404 00	24 004 000
	Net Cash Provided by (Used in) Operating Activi	ies ( I	otal 2 thru 21)	13,121,00	0 21,994,000
23	D. ( Et . ( ) L. A. A. A. A. A. A. A. A. A. A. A. A. A.				
	Cash Flows from Investment Activities:  Construction and Acquisition of Plant (including I	and):		<del></del>	
				-29,664,00	-37,582,000
<b>!</b>	Gross Additions to Utility Plant (less nuclear fuel Gross Additions to Nuclear Fuel	, 	······································	-29,004,00	-37,302,000
<u></u>	Gross Additions to Nuclear Fuel Gross Additions to Common Utility Plant				
	Gross Additions to Common Other Plant			108,00	-629.000
	(Less) Allowance for Other Funds Used During (	onstr	uction	-322,00	
31	Other (provide details in footnote):	7011311	JUNION TO THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE	02.0100	7,3,1000
32	Otrer (provide details at reastres).				
33			······································		
34	Cash Outflows for Plant (Total of lines 26 thru 33	<u> </u>		-29,234,00	-37,769,000
35	Oash Oathows for Flank (Fotor of Wilso 25 thru os	<u></u>			
L	Acquisition of Other Noncurrent Assets (d)				
37	Proceeds from Disposal of Noncurrent Assets (c	)			
38				80,00	1,376,000
	Investments in and Advances to Assoc. and Sub	sidiar	v Companies		
	Contributions and Advances from Assoc. and St				
41	Disposition of Investments in (and Advances to)			en transport de la companya de la companya de la companya de la companya de la companya de la companya de la c	
42	Associated and Subsidiary Companies				
43					
44					
	Proceeds from Sales of Investment Securities (a	1)			
		<del></del>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

Name	of Respondent	This Report Is: (1) [X]An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	End of 2008/Q4
		STATEMENT OF CASH	FLOWS	
investm (2) Info Equival (3) Ope in those (4) Inve the Fin	tes to be used:(a) Net Proceeds or Payments;(b)Bonds, dinents, fixed assets, intangibles, etc.  In a fixed assets, intangibles, etc.  In a fixed assets, intangibles, etc.  In a fixed assets, intangibles, etc.  In a fixed amounts on the Balanerating Activities - Other: Include gains and losses pertain a activities. Show in the Notes to the Financials the amounts of Activities: Include at Other (line 31) net cash outflow ancial Statements. Do not include on this statement the camount of leases capitalized with the plant cost.	must be provided in the Notes to the nce Sheet.  Ing to operating activities only. Gains ints of interest paid (net of amount ca w to acquire other companies. Provi	Financial statements. Also provide a reconstant statements and losses pertaining to investing and final spitalized) and income taxes paid. de a reconciliation of assets acquired with	onciliation between "Cash and Cash nancing activities should be reported liabilities assumed in the Notes to
Line	Description (See Instruction No. 1 for E	xplanation of Codes)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
No.	(a)		(b)	(c)
	Loans Made or Purchased			
	Collections on Loans			-
48				
	Net (Increase) Decrease in Receivables			
	Net (Increase ) Decrease in Inventory	7		
	Net (Increase) Decrease in Allowances Held for S			
	Net Increase (Decrease) in Payables and Accrue Other (provide details in footnote):	0 Expenses		+
53 54	Other (provide details in lootrible).			-
55 55		<del> </del>		
	Net Cash Provided by (Used in) Investing Activitie			
	Total of lines 34 thru 55)		-29,154,00	-36,393,000
58	Total or times of time co,	<u> </u>		
	Cash Flows from Financing Activities:			
	Proceeds from Issuance of:	<u></u>		
	Long-Term Debt (b)		100,000,00	0
	Preferred Stock			
	Common Stock			
	Other (provide details in footnote):			
	Borrowings under Revolving Credit Facility		26,000,00	0 14,000,000
	Net Increase in Short-Term Debt (c)			
	Other		1,326,00	0 2,835,000
	Equity Investment from UniSource Energy			10,000,000
	Equity Investment in UNS Electric		270,00	0
70	Cash Provided by Outside Sources (Total 61 thru	ı 69)	127,596,00	0 26,835,000
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)		-60,000,00	0
74	Preferred Stock			
<u></u>	Common Stock			
	Other		-1,320,00	
	Payment to Retire Capital Lease Obligation		-104,00	-85,000
	Net Decrease in Short-Term Debt (c)		44.000.00	7 000 000
L	Borrowings under Revolving Credit Facility		-44,000,00	-7,000,000
Ĺ	Dividends on Preferred Stock			
L	Dividends on Common Stock			
	Net Cash Provided by (Used in) Financing Activi	ties	22,172,00	12 229 000
83			22,172,00	12,238,000
84	1			
85		valents	6,139,00	-2,161,000
86	<u>``</u>		0,109,00	-2,101,000
87		iod	2,667,00	00 4,828,000
88		.00	2,007,00	7,020,000
89	Cash and Cash Equivalents at End of period		8,806,00	2,667,000
90	Cash and Cash Equivalents at End of period		0,000,00	2,557,555

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
·	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 120 Line No.: 18	Column: a			
The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s		2008	2007	•
Current Assets	\$	16,479,000	\$	
Current Liabilities		14,912,000	(9,270,000)	
	\$	31,391,000	\$ (9,270,000)	

	TTL: December	Deta of Donort	Voor/Poriod of Poport
Name of Respondent	This Report Is: (1) [X] An Original	Date of Report	Year/Period of Report End of 2008/Q4
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2006/04
	· · · · · · · · · · · · · · · · · · ·		
	S TO FINANCIAL STATEMENTS		
1. Use the space below for important notes regard	ding the Balance Sheet, Statemen	t of Income for the year,	Statement of Retained
Earnings for the year, and Statement of Cash Flow	ws, or any account thereof. Classi	fy the notes according to	each basic statement,
providing a subheading for each statement except	t where a note is applicable to mor	e than one statement.	
2. Furnish particulars (details) as to any significan	nt contingent assets or liabilities ex	isting at end of year, incl	uding a brief explanation of
any action initiated by the Internal Revenue Service	ce involving possible assessment of	of additional income taxes	s of material amount, or of
a claim for refund of income taxes of a material an	mount initiated by the utility. Give a	also a brief explanation o	f any dividends in arrears
on cumulative preferred stock.			
3. For Account 116, Utility Plant Adjustments, exp	olain the origin of such amount, de	bits and credits during the	e year, and plan of
disposition contemplated, giving references to Cor	rmmission orders or other authoriz	ations respecting classifi	cation of amounts as plant
adjustments and requirements as to disposition the	ereof.		
4. Where Accounts 189, Unamortized Loss on Re	eacquired Debt, and 257, Unamort	iized Gain on Reacquired	Debt, are not used, give
an explanation, providing the rate treatment given	these items. See General Instruc	tion 17 of the Uniform Sy	stem of Accounts.
5. Give a concise explanation of any retained ear	nings restrictions and state the am	nount of retained earnings	affected by such
restrictions.	-		
6. If the notes to financial statements relating to the	he respondent company appearing	g in the annual report to t	ne stockholders are
applicable and furnish the data required by instruc	ctions above and on pages 114-12	1, such notes may be inc	luded herein.
7. For the 3Q disclosures, respondent must provide	de in the notes sufficient disclosur	es so as to make the inte	rim information not
misleading. Disclosures which would substantially	duplicate the disclosures contained	ed in the most recent FEF	₹C Annual Report may be
omitted.	•		, , , , , , , , , , , , , , , , , , , ,
8. For the 3Q disclosures, the disclosures shall be	e provided where events subseque	ent to the end of the mos	t recent year have occurred
which have a material effect on the respondent. R	respondent must include in the not	es significant changes si	nce the most recently
completed year in such items as: accounting princ	ciples and practices: estimates inh	erent in the preparation of	of the financial statements:
status of long-term contracts; capitalization includi	ing significant new borrowings or r	modifications of existing fi	nancing agreements; and
changes resulting from business combinations or	dispositions. However were mater	ial contingencies exist, th	e disclosure of such
matters shall be provided even though a significar	nt change since year end may not	have occurred.	
Finally, if the notes to the financial statements:	relating to the respondent appeari	ng in the annual report to	the stockholders are
applicable and furnish the data required by the ab	ove instructions, such notes may	be included herein.	
applicable distribution to odds rogers by the de			
PAGE 122 INTENTIONALLY LEFT BLAN	uk -		
SEE PAGE 123 FOR REQUIRED INFOR			
SEET AGE 1201 OIL REGULES III OIL	(11) (110) (.		
			1
COL			
1			-
			İ
			·

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) X An Original	(Mo, Da, Yr)						
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4					
NO	NOTES TO FINANCIAL STATEMENTS (Continued)							

Cash and cash equivalents include cash on hand and highly liquid investments with original maturities of three months or less.

The "Cash and Cash Equivalents" on page 121 agrees to the Comparative Balance Sheet on page 110.

Cash (Account 131) \$ 4,635,779
Temporary Cash Investments (Account 136) \$ 4,170,669
Total Cash and Cash Equivalents at End of Period \$ 8,806,448

Page 120, Instruction 3:

Interest Paid (Net of Amounts Capitalized) \$ 4,998,000 Income Taxes Paid \$ 1,200,000

Page 122, Instruction 2:

See Note 7, Commitments and Contingencies in the Notes to the Financial Statements.

Page 122, Instruction 6:

Notes to the Financial Statements as follows:

# NOTE 1. NATURE OF OPERATIONS

UNS Electric, Inc. (UNS Electric) is an electric transmission and distribution company serving approximately 90,000 retail customers in Mohave and Santa Cruz counties. UniSource Energy Services, Inc. (UES), an intermediate holding company, owns all of the common stock of UNS Electric and UNS Gas, Inc. UniSource Energy Corporation (UniSource Energy) owns all of the common stock of UES.

References to "we" and "our" are to UNS Electric.

# NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## BASIS OF PRESENTATION

Our accounting policies conform to accounting principles generally accepted in the United States of America (GAAP), including the accounting principles for rate-regulated enterprises. These financial statements include UNS Electric's accounts which are prepared in accordance with the accounting requirements from the Federal Energy Regulatory Commission (FERC) as stated in its applicable Uniform System of Accounts and published accounting releases. The basis of accounting differs from financial statements under accounting principles generally accepted in the United States of America (GAAP) in significant respects. Following are the FERC to GAAP differences:

### Statement of Cash Flows Difference

The Statement of Cash Flows included in the financial statements differs from the GAAP presentation. The FERC requires the use of the indirect method to reconcile net income to cash provided by or used in operating activities while GAAP encourages the use of the direct method with a reconciliation of net income to net cash from the operating activities as a supplemental schedule.

## · Asset Retirement Obligation

The accumulated net removal costs for UNS Electric's regulated plant assets that do not meet the definition of an asset retirement obligation under SFAS 143 are classified as a regulatory liability under GAAP and as accumulated depreciation under FERC.

FERC FORM NO. 1 (ED. 12-88)	Page 123.1	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report						
	(1) X An Original	(Mo, Da, Yr)							
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4						
	NOTES TO FINANCIAL STATEMENTS (Continued)								

#### Other Differences

The FERC requires current maturities of long-term debt to be classified as long-term debt, while GAAP requires such maturities to be classified as a current liability. Accumulated deferred income taxes are classified as current and non-current for GAAP, while FERC classifies all accumulated deferred taxes as non-current. Accumulated deferred income tax assets may not be netted against accumulated deferred income tax liabilities.

# **ACCOUNTING FOR RATE REGULATION**

The Arizona Corporation Commission (ACC) and the Federal Energy Regulatory Commission (FERC) regulate portions of UNS Electric's utility accounting practices and electric rates. The ACC has authority over certain rates charged to retail customers, the issuance of securities, and transactions with affiliated parties. The FERC regulates UNS Electric's rates for wholesale power sales and interstate transmission services.

UNS Electric generally uses the same accounting policies and practices used by unregulated companies for financial reporting under GAAP. However, sometimes these principles, such as the Financial Accounting Standards Board's (FASB) Statement of Financial Accounting Standards No. 71, Accounting for the Effects of Certain Types of Regulation (FAS 71), require special accounting treatment for regulated companies to show the effect of regulation. For example, in setting UNS Electric's retail rates, the ACC may not allow UNS Electric to currently charge our customers to recover certain expenses, but instead may require that these expenses be charged to customers in the future. In this situation, FAS 71 requires that UNS Electric defer these items and show them as regulatory assets on the balance sheet until we are allowed to charge our customers. UNS Electric then amortizes these items as expense to the income statement as those charges are recovered from customers. Similarly, certain revenue items may be deferred as regulatory liabilities, which are also eventually amortized to the income statement as rates to customers are reduced.

The conditions a regulated company must satisfy to apply the accounting policies and practices of FAS 71 include:

- · an independent regulator sets rates;
- the regulator sets the rates to recover the specific costs of providing service; and
- the service territory lacks competitive pressures to reduce rates below the rates set by the regulator.

FAS 71 may, at some future date, be discontinued due to changes in the regulatory and competitive environments. If UNS Electric stopped applying FAS 71 to its regulated operations, it would write off the related balances of its regulatory assets as an expense and would write off its regulatory liabilities as income on its income statement. UNS Electric's cash flows would not be affected if it stopped applying FAS 71 unless a regulatory order limited its ability to recover the cost of its regulatory assets. We believe our electric operations continue to meet the criteria for FAS 71. See Note 3.

#### **UTILITY PLANT**

UNS Electric reports its utility plant at cost. Utility plant includes material and labor costs, contractor costs, construction overhead costs, and an allowance for funds used during construction (AFUDC). We charge maintenance and repairs to operating expense as incurred.

AFUDC represents the estimated cost of debt and equity funds that finance utility plant construction. We recover AFUDC in rates through depreciation expense over the useful life of the related asset. UNS Electric imputed the cost of capital on construction expenditures at an average rate of 8.84% for 2008 and 13.51% for 2007. The component of AFUDC attributable to borrowed funds is included as a reduction of Other Interest Expense on the income statement and totaled \$0.2 million in 2008 and \$0.7 million in 2007. The equity component is included in Interest Income and totaled \$0.3 million in 2008 and \$0.4 million in 2007.

We compute depreciation of utility plant on a straight-line basis over the service lives of the assets. The average annual depreciation rates for UNS Electric's utility plant were 4.47% in 2008 and 4.60% in 2007.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
,	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

#### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and highly liquid investments with original maturities of three months or less.

#### **MATERIALS AND SUPPLIES**

UNS Electric carries materials and supplies in inventory at the lower of average cost or market.

#### **COMPUTER SOFTWARE COSTS**

UNS Electric capitalizes all costs incurred to purchase computer software and amortizes those costs over the estimated economic life of the product. We would immediately expense capitalized computer software costs if the software were determined to be no longer useful.

#### **DEBT**

We defer costs related to the issuance of debt. These costs include underwriters' commissions, discounts or premiums, and other costs such as legal, accounting and regulatory fees and printing costs. We amortize these costs over the life of the debt using the straight-line method, which approximates the effective interest method. Unamortized debt issuance costs were \$0.7 million at December 31, 2008 and \$0.2 million at December 31, 2007. See Note 6.

#### **UTILITY OPERATING REVENUES**

UNS Electric records utility operating revenues when services are provided or commodities are delivered to customers. Operating revenues include unbilled revenues which are earned (service has been provided) but not billed by the end of an accounting period.

Amounts delivered are determined through systematic monthly readings of customer meters. At the end of the month, the usage since the last meter reading is estimated and the corresponding unbilled revenue is calculated. Unbilled revenue is calculated based on daily generation or purchased volumes, estimated customer usage by class, estimated line losses and estimated average customer rates. Accrued unbilled revenues are reversed the following month when actual billings occur. The accuracy of the unbilled revenue estimate is affected by factors that include fluctuations in energy demands, weather, line losses, and changes in the composition of customer classes.

UNS Electric has rate-adjustment mechanisms in place that allow for a revenue surcharge or surcredit (that adjusts the customer's base rate for delivered purchased power) to collect or return under- or over- recovery of costs. These rate-adjustment mechanisms are revised periodically and may increase or decrease the level of costs recovered through base rates for any difference between the total amount collected under the clauses and the recoverable costs incurred. See Note 3.

We record an allowance for our estimate of revenues billed for which collection is doubtful. UNSE establishes an allowance for doubtful accounts based on historical collection experience and any specific customer collection issues.

Other Revenues primarily consist of miscellaneous fees, including service connection and late fees, and rental revenue from pole attachments.

## **PURCHASED ENERGY COSTS**

UNS Electric defers differences between purchased energy costs and the recovery of such costs in rates. UNS Electric adjusts future billings for such deferrals through the use of a Purchased Power and Fuel Adjustment Clause (PPFAC) approved by the ACC. The PPFAC allows for a revenue surcharge or surcredit (that adjusts the customers' base rate for delivered purchased power) to collect or return under or over recovery of costs.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
' ·	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
NOTE	S TO FINANCIAL STATEMENTS (Continued	j)	

#### **RELATED PARTY TRANSACTIONS**

UNS Electric receives certain corporate, operation and administrative support services from affiliates. These costs consist primarily of employee compensation and benefits. Tucson Electric Power Company (TEP), a regulated public utility serving retail electric customers in southern Arizona, is UniSource Energy's largest operating subsidiary. Services from TEP totaled \$8 million in 2007. Services from UNS Gas totaled \$0.1 million in 2008 and in 2007. Southwest Energy Solutions, Inc., another UniSource Energy affiliate, charged UNS Electric \$0.9 million in 2008 and \$1 million in 2007 for meter reading services.

In 2008, TEP and UNS Electric began selling power to each other at prices based on the Dow Jones Four Corners Daily Index. TEP had wholesale power sales to UNS Electric of \$24 million. UNS Electric had wholesale power sales of \$9 million to TEP.

In 2008, TEP charged UNS Electric \$2 million for control area services. No such services were provided in 2007.

In May 2008, UED began providing energy from its Black Mountain Generating Station (BMGS) to UNS Electric, through a power sale agreement. UED charged UNS Electric \$7 million for this energy. UNS Gas charged UNS Electric \$7 million for gas used by the BMGS facility.

#### **INCOME TAXES**

GAAP requires us to report some of our assets and liabilities differently for our financial statements than we do for income tax purposes. We reflect the tax effects of these differences as deferred income tax assets or liabilities in our balance sheets. We measure these deferred tax assets and liabilities using current income tax rates. Federal and state income tax credits are accounted for as a reduction of income tax expense in the year in which the credit arises.

UNS Electric is a member of the UniSource Energy consolidated income tax filing. UNS Electric is allocated income taxes based on its taxable income and deductions as reported in the UniSource Energy consolidated and/or combined tax return filings. The tax liability is allocated in accordance with the income tax regulations. As a result, the regular tax liability of UNS Electric is calculated on a stand alone basis and the liability is then owed to UniSource Energy through intercompany accounts. UniSource Energy has the ultimate responsibility for payment of consolidated tax liabilities to taxing authorities and maintaining intercompany tax accounts with its subsidiaries. The Alternative Minimum Tax (AMT) liability of UNS Electric is also computed in accordance with tax regulations. This method for allocating consolidated AMT among group members considers the contribution that one member's AMT attributes provide in offsetting the consolidated AMT liability that would otherwise result if the member were not included in the consolidated group.

## TAXES OTHER THAN INCOME TAXES

UNS Electric acts as a conduit or collection agent for excise tax (sales tax) as well as franchise fees and regulatory assessments. UNS Electric records liabilities payable to governmental agencies when it charges its customers for these amounts. Neither the amounts charged nor payable are reflected in the income statement.

## RENEWABLE ENERGY STANDARDS TARIFF (REST)

In June 2008, the ACC approved a REST surcharge for UNS Electric. The surcharge is intended to recover the cost of qualified renewable expenditures, such as payments to customers who have renewable energy resources or the incremental cost of renewable power generated or purchased by UNS Electric. To the extent that the surcharge matches qualified renewable expenditures, UNS Electric recognizes revenue that is reflected in the income statement as Other Revenue. Any surcharge collected in excess of qualified renewable expenditures will be reflected in the financial statements as a regulatory liability. Conversely, qualified renewable expenditures in excess of the REST surcharge will be reflected as a regulatory asset. See Note 3.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report						
· ·	(1) X An Original	(Mo, Da, Yr)							
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4						
N	NOTES TO FINANCIAL STATEMENTS (Continued)								

#### **DERIVATIVE FINANCIAL INSTRUMENTS**

UNS Electric is exposed to energy price risk associated with its purchased power requirements, volumetric risk associated with its seasonal load and operational risk associated with its power plants, transmission and transportation systems. This risk is mitigated through the PPFAC mechanism which provides an adjustment to UNS Electric's retail rates to recover the actual costs of purchased power, transmission and transportation. UNS Electric further reduces its risks through a variety of derivative and non-derivative instruments. See Note 4.

On the date the company enters into a contract that is considered a derivative instrument, we apply one of the following accounting treatments:

- Cash Flow Hedges: UNS Electric has no cash flow hedges.
- Mark-to-Market transactions: UNS Electric derivatives such as forward power purchases and gas swaps that did
  not qualify for cash flow hedge accounting treatment or did not qualify for the normal scope exception. In
  December 2006, UNS Electric received authorization from the ACC to defer the unrealized gains and losses on
  the balance sheet as a regulatory asset or a regulatory liability rather than a component of AOCI or in the income
  statement.

These mark-to-market contracts are subject to specified risk parameters established and monitored by UniSource Energy's Risk Management Committee.

Normal Purchase and Normal Sale transactions are forward energy purchase and sales contracts entered into
by UNS Electric to support the current load forecast and entered into with counterparty with load serving
requirements or generating capacity. These contracts are not required to be marked-to-market and are accounted
for on an accrual basis. On an ongoing basis we evaluate our counterparties for non-performance risk to ensure it
does not impact our ability to obtain the normal scope exception.

We consider the effect of counterparty credit risk in determining the fair value of derivative instruments that are in a net asset position, after incorporating collateral posted by counterparties, and allocate the credit risk adjustment to individual contracts. We also incorporate the impact of our own credit risk, after considering collateral posted, on instruments that are in a net liability position and allocate the credit risk adjustment to all individual contracts.

We present cash collateral and derivative assets and liabilities, associated with the same counterparty, separately in our financial statements and we bifurcate all derivatives into their current and long-term portions on the balance sheet.

### FAIR VALUE OF FINANCIAL INSTRUMENTS NOT CARRIED AT FAIRVALUE

The carrying amounts of our current assets and liabilities approximate fair value because of the short maturity of these instruments.

UNS Electric's senior unsecured notes of \$100 million outstanding at December 31, 2008 and \$60 million outstanding at December 31, 2007 have estimated fair value of \$97 million and \$60 million, respectively. UNS Electric used quoted market prices, where available, or calculated the present value of remaining cash flows at the balance sheet date using current market rates for bonds with similar characteristics with respect to credit rating and time-to-maturity. In 2008, we also incorporate the impact of our own credit risk using a credit default swap rate when determining the fair value of fixed rate long-term debt.

The use of different market assumptions and/or estimation methodologies may yield different estimated fair value amounts.

Borrowings under the revolving credit facility outstanding of \$8 million at December 31, 2008 have an estimated fair value of \$8 million. UNS Electric considers the principal amounts of variable rate debt to be a reasonable estimate of their fair value.

F	FR	C	FOR	M	NO 1	(FD.	12-88)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

### **EVALUATION OF ASSETS FOR IMPAIRMENT**

UNS Electric evaluates its Utility Plant and other long-lived assets for impairment whenever events or circumstances occur that may indicate the carrying value of the assets may be impaired. If the fair value of the asset, determined based on the undiscounted expected future cash flows, from the long-lived asset is less than the carrying value of the asset, impairment would be recorded.

### **ASSET RETIREMENT OBLIGATIONS**

FASB Statement of Financial Accounting Standards No. 143, Accounting for Asset Retirement Obligations (FAS 143) requires entities to record the fair value of a liability for a legal obligation to retire an asset in the period in which the liability is incurred. FASB Interpretation No. 47, Accounting for Conditional Asset Retirement Obligations (FIN 47), requires entities to record the fair value of a liability regarding a legal obligation to perform asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. We record a liability when we are able to reasonably estimate the fair value of any future obligation to retire as a result of an existing or enacted law, statute, ordinance or contract. We also record a liability for the fair value of a conditional asset retirement obligation if the fair value can be reasonably estimated. When the liability is initially recorded, we capitalize a cost by increasing the carrying amount of the related long-lived asset. Over time, we adjust the liability to its present value by recognizing accretion expense as an operating expense in the income statement each period, and the capitalized cost is depreciated over the useful life of the related asset. Upon settlement of the liability, we either settle the obligation for its recorded amount or incur a gain or loss if the actual costs differ from the recorded liability amount.

UNS Electric records cost of removal for its transmission and distribution assets through depreciation rates and recovers those amounts in rates charged to its customers. There are no legal obligations associated with these assets. UNS Electric has recorded its obligation for estimated costs of removal as a component of accumulated depreciation.

#### RECENTLY ISSUED ACCOUNTING STANDARDS

UNS Electric adopted the following recently issued accounting standards:

- FAS 157, Fair Value Measurement, issued September 2006, defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. FAS 157 clarifies that the exchange price is the price in the principal market in which the reporting entity would transact for the asset or liability. See Note 10.
- FSP FAS 157-3, Determining the Fair Value of a Financial Asset When the Market for That Asset Is Not Active issued and effective October 2008, provides guidance clarifying how FAS 157 Fair Value Measures (FAS 157) should be applied in markets that are not active. The guidance reaffirms the notion of fair value as an exit price as of the measurement date. The FSP emphasizes that approaches other than the market value approach to determine fair value, such as the use of management's internal assumptions about future cash flows and appropriately risk-adjusted discount rates, may be appropriate. See Note 10.

The following recently issued accounting standards are not yet reflected in the UNS Electric financial statements:

FAS 161, Disclosures About Derivative Instruments and Hedging Activities an amendment to FAS 133, Accounting for Derivative Instruments and Hedging Activities, issued March 2008, requires enhanced disclosures about an entity's derivative and hedging activity. The standard requires that the objectives for using derivative instruments be disclosed in terms of underlying risk so that the reader understands the purpose of derivative use in terms of the risks that the entity is intending to manage. The standard also requires disclosure of the location in the financial statements of derivative balances as well as the location of gains and losses incurred during the reporting period. The standard will be applicable for fiscal years or interim periods beginning on or after November 15, 2008 with early adoption encouraged. We will adopt the requirements of this pronouncement in the first quarter of 2009.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	·
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
N	OTES TO FINANCIAL STATEMENTS (Continued	)	

• FSP FAS 132(R)-1 Employers' Disclosures about Postretirement Benefit Plan Assets issued in December 2008, amends Statement 132(R)-1 to require more detailed disclosures about employers' plan assets, including employers' investment strategies, major categories of plan assets, concentrations of risk within plan assets, and valuation techniques used to measure the fair value of plan assets. We will adopt the requirements of this pronouncement in our December 31, 2009 year-end financial statements.

#### **USE OF ACCOUNTING ESTIMATES**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## **NOTE 3. REGULATORY MATTERS**

#### 2008 UNS Electric Rate Order

In the May 2008 rate order, the ACC approved a rate increase of 2.5% (\$4 million) effective in June 2008. As a result of the May 2008 rate order limiting recovery of deferred rate case costs, UNS Electric expensed \$0.3 million of the \$0.6 million deferred costs in May 2008.

## Purchased Power and Fuel Adjustment Clause (PPFAC)

UNS Electric's retail rates include a PPFAC, which allows for a separate surcharge or surcredit to the base rate for delivered purchased power to collect or return under- or over-recovery of costs. Allowable PPFAC costs include fuel, purchased power (less proceeds from most wholesale sales) and transmission costs.

As part of the May 2008 ACC rate order, a new PPFAC rate of approximately \$0.087 per kWh took effect on June 1, 2008. The PPFAC mechanism has a forward component and a true-up component. The forward component of the PPFAC rate is based on forecasted fuel and purchased power costs. The true-up component reconciles actual fuel and purchased power costs with the amounts collected in the preceding PPFAC year and any amounts to be refunded/collected from customers in the coming year's PPFAC rate. The true-up component is updated on June 1 of each year, beginning June 1, 2009. The retail rates prior to June 2008 included a charge for fuel and purchased power of approximately \$0.07 per kWh (base rate recovery of \$0.052 per kWh and a transmission surcharge of \$0.018).

The following table shows the balance of over-recovered purchased power costs:

	December 31,		31,	
	,	2008		2007
	-	Thousand	is of	Dollars -
Under (Over) Recovered Purchased Power Costs – Regulatory Basis as Billed to				
Customers	\$	308	\$	(4,025)
Estimated Purchased Power Costs Recovered through Accrued Unbilled				
Revenues		(6,768)		(5,262)
(Over) Recovered Purchased Power Costs (PPFAC)	\$	(6,460)	\$	(9,287)

At December 31, 2008 and 2007, the PPFAC balance is reported as Regulatory Liabilities – Over-Recovered Purchased Energy Costs.

## **Purchased Power Agreement**

In June 2008, UED and UNS Electric entered into a 5-year Power Purchase Agreement (PPA) under which UED sells all the output of BMGS to UNS Electric. The PPA is a tolling arrangement in which UNS Electric takes operational control of

		 		***************************************
FERC FORM NO. 1 (	ED 40 001	Page 123.7		
-	FI 1/-001	FAUE 123.7		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
N	OTES TO FINANCIAL STATEMENTS (Continued	3)	

BMGS and assumes all risk of operation and maintenance costs, including fuel. UNS Electric accounts for the PPA as an operating lease. The costs associated with the PPA are recoverable through UNS Electric's PPFAC.

## Other Regulatory Assets and Liabilities

UNS Electric's regulatory assets and liabilities were as follows:

	December 31,		
-	2008	2007	
	- Thousands o	f Dollars -	
Regulatory Assets			
Derivatives Instruments (Acct. 182.3)	23,785	1,006	
Pensions and Other Post Retirement Benefits (Acct. 182.3)	2,575	665	
Self-Insured Medical and Short-Term Disability Assets (Acct. 174)	260	-	
Rate Case Costs (Acct. 182.3)	241	600	
Deferred Environmental Portfolio Costs (Acct. 182.3)	•	132	
Regulatory Liabilities			
Net Cost of Removal for Interim Retirements (Acct. 108)	(10,548)	(2,067)	
Renewable Energy Standards Tariff REST (Acct. 254)	(871)	-	
Demand-Side Management (Acct. 254)	(207)	-	
Derivative Instruments (Acct. 254)	*	(9,836)	

Regulatory assets are either being collected in rates or are expected to be collected through rates in a future period, as described below:

- Derivative instruments represent the unrealized gains or losses on contracts entered into to hedge the variability of purchased energy costs that are expected to be recovered through the PPFAC. UNS Electric does not earn a return on these costs.
- Pensions and Other Post Retirement Benefits represent the unfunded status of UNS Electric's share of the UES
  pension and other postretirement benefit plans that it expects, based on past regulatory actions, to recover
  through rates. UNS Electric does not earn a return on these costs.
- Self-Insured Medical and Short-Term Disability assets are recorded based on historical ratemaking treatment
  allowing UNS Electric to recover self-insured medical costs and short-term disability costs on a pay-as-you-go or
  cash basis. While these assets do not earn a return, they are fully recovered in rates over an approximate
  one-year period.
- In May 2008, the ACC approved recovery of \$300K of rate case costs, over 3 years. UNS Electric does not earn a
  return on the regulatory asset balance.

Regulatory liabilities represent items that UNS Electric expects to pay to customers through billing reductions in future periods or use for the purpose for which they were collected from customers, as described below:

- Net Cost of Removal for Interim Retirements represents an estimate of the cost of future asset retirement
  obligations. These are amounts collected through revenue for the net cost of removal of interim retirements for
  which removal costs have not yet been expended.
- Renewable Energy Standards Tariff (REST) represents the REST surcharge collected in excess of qualified renewable expenditures. The ACC approved a REST surcharge for UNS Electric, effective June 1, 2008, to allow UNS Electric to recover the cost of qualified renewable expenditures, such as payments to customers who have renewable energy resources or the incremental cost of renewable power generated or purchased by UNS Electric. Any surcharge collected in excess of qualified renewable expenditures will be reflected in the financial statements as a regulatory liability. Conversely, qualified renewable expenditures in excess of the REST surcharge will be reflected as a regulatory asset. The REST plan includes an adjustor mechanism which allows UNS Electric to file an application with the ACC to apply any shortage or surplus in the prior year's program expenses to the subsequent year's REST surcharge.

Name of Respondent			Year/Period of Report			
UNS Electric. Inc.	(1) X An Original (2) _ A Resubmission_	(Mo, Da, Yr) 04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

In May 2008, the ACC approved a Demand-Side Management (DSM) surcharge which is intended to cover UNS
Electric's DSM programs such as Low Income Weatherization. Any surcharge collected in excess of qualified
DSM expenditures will be reflected in the financial statements as a regulatory liability. Conversely, qualified DSM
expenditures in excess of the surcharge will be reflected as a regulatory asset.

# **INCOME STATEMENT IMPACT OF APPLYING FAS 71**

If UNS Electric had not applied FAS 71, net income would have been \$15 million lower in 2008 as UNS Electric would have recognized under-recovered purchased energy and unrealized losses on its commodity derivative instruments as an expense to its income statement, rather than as regulatory assets or a reduction to its regulatory liabilities. If UNS Electric had not applied FAS 71, net income would have been \$1 million higher in 2007 as UNS Electric would have been able to recognize over-recovered purchased power costs as a credit to the income statement rather than record an increase to regulatory liabilities.

# **FUTURE IMPLICATIONS OF DISCONTINUING APPLICATION OF FAS 71**

UNS Electric regularly assesses whether it can continue to apply FAS 71 to its operations. If UNS Electric stopped applying FAS 71 to its regulated operations, it would write-off the related balances of its regulatory assets as an expense and would write-off its regulatory liabilities as income on its income statement. Based on the regulatory asset and liability balances, if UNS Electric had stopped applying FAS 71 to its regulated operations, it would have recorded an extraordinary after-tax loss of \$4 million and an after-tax loss in AOCI of \$1 million at December 31, 2008. Discontinuing application of FAS 71 would not affect UNS Electric's cash flows.

# NOTE 4. ACCOUNTING FOR DERIVATIVE INSTRUMENTS, TRADING ACTIVITIES AND HEDGING ACTIVITIES

#### **FUEL AND POWER TRANSACTIONS**

UNS Electric enters into forward contracts to purchase a specified amount of capacity or energy at a specified price over a given period of time, within established limits, to take advantage of favorable market opportunities and reduce exposure to energy price risk associated with their gas and purchased power requirements, volumetric risk associated with their seasonal load and operational risk associated with their power plants and transmission systems. UNS Electric also has natural gas supply agreements under which it purchases all of its gas requirements at spot market prices. In an effort to minimize price risk on these purchases, UNS Electric enters into gas price swap agreements under which they purchase gas at fixed prices and simultaneously sell gas at spot market prices. All of the contracts and agreements referred to in this paragraph are considered derivative instruments.

UNS Electric has recorded its commodity contract gains and losses to be recovered through the PPFAC as regulatory assets since 2006. See Note 3.

The following table discloses unrealized gains and losses on energy contracts that are reported on the balance sheet as a regulatory asset or a regulatory liability rather than as a component of AOCI or in the income statement.

Mark-to-Market Transactions – (Increase) Decrease Recorded in Regulatory Accounts on the Balance Sheet	2008		2007
	- Thousand	s of I	Oollars -
Recorded in Regulatory Assets – Derivatives:			
Gas Swaps	\$ 7,013		\$1,006
Forward Power Purchases	15,766		-
Recorded in Regulatory Liabilities – Derivatives:			
Forward Power Purchases	9,836		(6,620)
Total (Increase) Decrease	\$32,615	\$	(5,614)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

The fair value of derivative assets and liabilities were as follows:

	December 31, 2008		December 31, 20		07	
	Mark-to- Market Contracts	Cash Flow Hedges	Total	Mark-to- Market Contracts	Cash Flow Hedges	Total
**************************************			-Thousand	s of Dollars-		
Current Assets	\$ 1,585	\$ -	\$ 1,585	\$ 3,435	\$ -	\$ 3,435
Current Liabilities	(18,156)	-	(18,156)	(733)	-	(733)
Net Current Assets (Liabilities)	\$(16,571)	\$ -	\$ (16,571)	\$ 2,702	\$ -	\$ 2,702
Noncurrent Assets	\$ 1,517	\$ -	\$ 1,517	\$ 7,779	\$ -	\$ 7,779
Noncurrent Liabilities	(8,731)		(8,731)	(1,651)	-	(1,651)
Net Noncurrent Assets (Liabilities)	\$ (7,214)	\$ -	\$ (7,214)	\$ 6,128	\$ -	\$ 6,128

As cash collateral is disclosed separately in the balance sheet, the above balances exclude any cash collateral posted with counterparties.

At December 31, 2008, UNS Electric had contracts that will settle through the fourth quarter of 2013. Amounts presented, above, as Net Current Assets (Liabilities), are expected to be reclassified into earnings within the next twelve months.

## Credit Risk Adjustment

When the fair value of our derivative contracts are reflected as an asset, the counterparty owes us and this creates credit risk. We minimize our credit risk by (1) entering into transactions with high-quality counterparties, (2) limiting our exposure to each counterparty, (3) monitoring the financial condition of the counterparties and (4) requiring collateral in accordance with the counterparty master agreements. Using a combination of market credit default swap data and historical recovery rates for subordinated bonds, we consider the impact of counterparty credit worthiness in determining the fair value of our derivatives as well as its possible effect on continued qualification for cash flow hedge accounting. At December 31, 2008, the impact of counterparty credit risk on the fair value of derivative asset contracts was less than \$0.5 million.

We also consider the impact of our own credit risk on instruments that are in a net liability position, after deducting collateral posted, using market credit default swap data and allocate the credit risk adjustment to all individual contracts in a net liability position. The impact of our own credit risk was less than \$0.5 million.

#### Concentration of Credit Risk

The use of contractual arrangements to manage the risks associated with changes in energy commodity prices creates credit risk exposure resulting from the possibility of nonperformance by counterparties pursuant to the terms of their contractual obligations. UNS Electric enters into contracts for the physical delivery of energy which contain remedies in the event of non-performance by the supply counterparties. In addition, volatile energy prices can create significant credit exposure from energy market receivables and mark-to-market valuations.

As of December 31, 2008, UNS Electric had no credit exposure to other counterparties.

To provide credit enhancements for forward energy purchase contracts and hedging activities, UNS Electric posted cash collateral of \$7 million and letters of credit of \$7 million.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)			
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

### **NOTE 5. UTILITY PLANT**

The following table shows Utility Plant in Service and depreciable lives by major class at December 31:

	2008	2007	Depreciable Lives
	- Thousand	ds of Dollars -	
Plant in Service:			
Electric Generation Plant	\$ 26,589	\$ 26,464	38 – 49 years
Electric Distribution Plant	333,222	312,842	23 – 50 years
Electric Transmission Plant	56,688	56,086	20 - 50 years
General Plant	22,741	22,939	5 – 40 years
Intangible Plant	7,674	10,734	5 – 32 years
Total Plant in Service	\$446,914	\$ 429,065	•
Utility Plant under Capital Leases	\$ 731	\$ 731	

Intangible Plant primarily represents transmission access and computer software costs.

#### NOTE 6. DEBT AND CAPITAL LEASE OBLIGATIONS

#### **SENIOR UNSECURED NOTES**

In August 2008, UNS Electric issued \$100 million of senior unsecured debt: \$50 million at 6.5%, due 2015 and \$50 million at 7.1%, due 2023 (UNS Electric 2008 Long-Term Debt). The UNS Electric Long-Term Debt is guaranteed by UES. The notes may be prepaid with a make-whole call premium reflecting a discount rate equal to an equivalent maturity U.S. Treasury security yield plus 50 basis points.

UNS Electric used \$60 million of the proceeds to repay its 7.61% senior unsecured notes that matured on August 11, 2008. The remaining proceeds were used to repay UNS Electric's outstanding borrowings under the UNS Gas/UNS Electric Revolver and for general corporate purposes. UNS Electric capitalized \$1 million of costs related to the issuance of the debt and will amortize these costs over the life of the debt.

The UNS Electric Long-Term Debt contains certain restrictive covenants, including restrictions on transactions with affiliates, mergers, liens to secure indebtedness, restricted payments and incurrence of indebtedness. As of December 31, 2008, UNS Electric was in compliance with the covenants.

The incurrence of indebtedness covenant requires UNS Electric to meet certain tests before additional indebtedness may be incurred. These tests include:

- A ratio of Consolidated Long-Term Debt to Consolidated Total Capitalization of no greater than 65%.
- An Interest Coverage Ratio (a measure of cash flow to cover interest expense) of at least 2.50 to 1.00.

However, UNS Electric may, without meeting these tests, refinance indebtedness and incur short-term debt in an amount not to exceed \$5 million. UNS Electric may not declare or make distributions or dividends (restricted payments) on its common stock unless (a) immediately after giving effect to such action no default or event of default would exist under its senior unsecured note agreement and (b) immediately after giving effect to such action, it would be permitted to incur an additional dollar of indebtedness under the debt incurrence test. As of December 31, 2008, UNS Electric was in compliance with the terms of the senior unsecured note agreement.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

The senior unsecured notes may be accelerated upon the occurrence and continuance of an event of default under the senior unsecured note agreement. Events of default include failure to make payments required thereunder, certain events of bankruptcy or commencement of similar liquidation or reorganization proceedings or a change of control of UES or UNS Electric. In addition, an event of default may occur if UNS Electric, UES or UNS Gas default on any payments required in respect of certain indebtedness that is outstanding in an aggregate principal amount of at least \$4 million or if any such indebtedness becomes due or capable of being called for payment prior to its scheduled payment date or if there is a default in the performance or compliance with the other terms of such indebtedness and, as a result of such default, such indebtedness has become, or has been declared, due and payable, prior to its scheduled payment date.

### **CAPITAL LEASE OBLIGATIONS**

UNS Electric has two trucks under capital lease with an initial term to 2011. Both leases may be continued with the same rental terms until either party gives 90 days notice and provide for the purchase of the leased asset at fair market value at the end of the lease.

The following provides future payments on UNS Electric's capital lease obligations at December 31, 2008:

	Capital Lease Obligations
	- Thousands of Dollars -
2009	\$ 115
2010	115
2011	38
2012	••
2013	-
Total 2009-2013	268
Thereafter	~
Imputed Interest	(18)
Total	\$ 250

### **REVOLVING CREDIT AGREEMENT**

The UNS Gas/UNS Electric Revolver is a \$60 million revolving credit facility which matures in August 2011. Either UNS Gas or UNS Electric may borrow up to a maximum of \$45 million, so long as the combined amount borrowed does not exceed \$60 million. UNS Gas is only liable for UNS Gas's borrowings, and similarly, UNS Electric is only liable for UNS Electric's borrowings under the UNS Gas/UNS Electric Revolver. UES guarantees the obligations of both UNS Gas and UNS Electric.

UNS Electric has the option of paying interest at LIBOR plus 1.0% or the greater of the federal funds rate plus 0.5% or the agent bank's reference rate.

The UNS Gas/UNS Electric Revolver contains restrictions on additional indebtedness, liens, mergers and sales of assets. The UNS Gas/UNS Electric Revolver also contains a maximum leverage ratio and a minimum cash flow to interest coverage ratio for each borrower. As of December 31, 2008, UNS Electric was in compliance with the terms of the UNS Gas/UNS Electric Revolver.

The borrowings by UNS Electric under the UNS Gas/Electric Revolver were as follows:

	- Thousands of Dollars -			
	Dec	ember 31, 2008	De	cember 31, 2007
Balance on the Revolver	\$ 8,000		\$	26,000
Weighted Average Interest Rate		1.5%	5.89%	
Outstanding Letters of Credit	\$	6,500	\$	<u> </u>

h		
FERC FORM NO. 1	ED. 12-88)	Page 123.12

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

At December 31, 2008 and December 31, 2007, UNS Electric's borrowings under the UNS Gas/UNS Electric Revolver were excluded from Current Liabilities and presented as Long-Term Debt, as UNS Electric has the ability and the intent to keep the borrowings outstanding under the UNS Gas/UNS Electric Revolver for the next twelve months. The outstanding letters of credit support power and gas purchases and hedges and are off-balance sheet obligations UNS Electric.

UNS Electric repaid \$4 million in February 2009, and repaid the remaining \$4 million in March 2009 under the UNS Gas/UNS Electric Revolver.

# NOTE 7. COMMITMENTS AND CONTINGENCIES

We record liabilities for loss contingencies, including environmental remediation costs, arising from claims, assessments, litigation, fines and penalties and other sources when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

# **PURCHASE AND TRANSPORTATION COMMITMENTS**

At December 31, 2008, UNS Electric had various unrecognized firm non-cancelable purchase commitments as described in the table below.

						There	
	2009	2010	2011	2012	2013	after	Total
			- Thou	sands of Do	ollars -		
Fuel (including Transportation)	\$ 20,258	\$ 8,761	\$ 1,804	\$ 22	\$ -	\$ -	\$ 30,845
Purchased Power	41.091	29,644	12,771	7,607	7,588	-	98,701
Transmission	2.592	1,764	882	-	-	-	5,238
Total Unrecognized Firm Commitments	\$ 63,941	\$ 40,169	\$15,457	\$ 7,629	\$ 7,588	\$ -	\$ 134,784

Since UNS Electric's all-requirements purchased power contract expired in May 2008, UNS Electric has entered into agreements with various energy suppliers for purchased power at market prices to meet energy requirements. In general, these contracts provide for capacity payments and energy payments based on actual power taken under the contracts. These contracts expire in various years through 2013. Certain of these contracts are at a fixed price per MW and others are indexed to natural gas prices. The commitment amounts included in the table above are based on market prices as of December 31, 2008. UNS Electric paid \$53 million in 2008 for purchased power under these contracts.

UNS Electric imports the power it purchases over the Western Area Power Administration's (WAPA) transmission lines. UNS Electric's transmission capacity agreements with WAPA provide for annual rate adjustments and expire in 2011 and 2017. However, the effects of both purchased power and transmission cost adjustments are mitigated through a purchased power rate-adjustment mechanism. UNS Electric paid \$7 million in 2008 and in 2007 for transmission under committed contracts.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
'	(1) X An Original	(Mo, Da, Yr)			
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

#### **OPERATING LEASES**

UNS Electric has entered into operating leases, primarily for office facilities and office equipment, with varying terms, provisions, and expiration dates.

UNS Electric's estimated future minimum payments under non-cancelable operating leases at December 31, 2008 were:

	Operating Leases			
	- Thousands of Dollars -			
2009	\$ 309			
2010	269			
2011	269			
2012	78			
2013	60			
Total 2009-2013	985			
Thereafter	24			
Total	\$ 1009			

UNS Electric's operating lease expense was \$0.4 million in 2008 and \$0.4 million in 2007.

#### **ENVIRONMENTAL CONTINGENCIES**

UNS Electric owns and operates the Valencia Power Plant (Valencia), located in Nogales, Arizona. The Valencia plant consists of three gas and diesel-fueled combustion turbine units, with a fourth unit that commenced operations in June 2006. UNS Electric has continued efforts initiated by the site's previous owner to remediate the soil and groundwater contamination at its Valencia facility. The initial estimate for the cost of remediation was \$0.6 million. The ultimate cost, however, will depend on the extent of contamination found as the project progresses and when final remediation occurs. Under the purchase agreement for Valencia, UNS Electric's obligation is limited to \$1.5 million. At December 31, 2008, UNS Electric had a liability of \$0.5 million included in Other Deferred Credits and Other Liabilities on the balance sheet.

#### NOTE 8. INCOME AND OTHER TAXES

#### **INCOME TAXES**

We record deferred tax liabilities for amounts that will increase income taxes on future tax returns. We record deferred tax assets for amounts that could be used to reduce income taxes on future tax returns. UNS Electric determined that a valuation allowance on the deferred income tax assets for the years ended December 31, 2008 and December 31, 2007 was not necessary. We reached this conclusion based on our interpretation of tax rules, tax planning strategies, scheduled reversals of temporary differences, and projected future taxable income.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)			
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

UniSource Energy includes UNS Electric's taxable income in its consolidated federal income tax return. Deferred tax assets (liabilities) consist of the following:

	2008	2007
	- Thousands	of Dollars -
Gross Deferred Income Tax Liabilities		
Plant	\$(10,391)	\$ (5,648)
Other	118	(238)
Gross Deferred Income Tax Liabilities	(10,273)	(5,886)
Gross Deferred Income Tax Assets		
Alternative Minimum Tax Credit (AMT)	860	374
Customer Advances	5,005	4,516
Contributions in Aid of Construction	2,002	1,287
Purchased Power and Fuel Adjustment Clause	•	3,644
Compensation and Benefits	758	455
Other	304	256
Gross Deferred Income Tax Assets	8,929	10,532
Net Deferred Income Tax Assets (Liabilities)	\$ (1,344)	\$ 4,646

Income tax expense (benefit) included in the income statement includes amounts both payable currently and deferred for payment in future periods as indicated below:

	2008	2007
	-Thousar	d of Dollars-
Current Tax Expense (Benefit) Federal State	\$ (3,544) (80)	\$ 2,512 470
Deferred Tax Expense (Benefit)		
Federal	5,190	47
State	842	105
Total Federal and State Income Tax Expense	\$ 2,408	\$ 3,134

The following reconciles the provision for income taxes at the federal statutory rate of 35% to the effective rate:

	2008	2007
	- Thousand	s of Dollars -
Federal Income Tax Expense at Statutory Rate	\$ 2,159	\$ 2,760
State Income Tax Expense, Net of Federal Deduction	285	364
Other	(36)	10
Total Federal and State Income Tax Expense	\$ 2,408	\$ 3,134

UNS Electric incurred a \$9 million net operating loss in 2008 that will be carried back to generate \$3.2 million in tax refunds. The receivable is included in intercompany accounts receivable on the balance sheet.

# **Uncertain Tax Positions**

UNS Electric adopted Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109 (FIN 48) as of January 1, 2007. FIN 48 requires us to determine whether it is "more likely than not" that we will sustain a tax position under examination. Each tax position is measured to determine the amount of benefit to recognize in the financial statements.

FERC FORM NO. 1 (ED. 12-88)	Page 123.15	
PERC FORMING, I (ED. 12-00)	7 age 120.10	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
Traine of respectation	(1) <u>X</u> An Original	(Mo, Da, Yr)			
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

At the end of 2008, UNS Electric had no uncertain tax positions.

#### **OTHER TAX MATTERS**

On its 2003 and 2004 tax returns, UNS Electric elected to utilize an accounting method relating to the capitalization of indirect costs to production activities and self-constructed assets.

In 2005, the Internal Revenue Service (IRS) issued a ruling limiting the ability of electric and gas utilities to use the new accounting method. Based on settlement guidelines issued by the IRS in March 2007, this issue has been settled with the IRS. In 2008, UNS Electric received a \$0.3 million refund of taxes and interest. The refunds have no income statement impact to UNS Electric in 2008.

# NOTE 9. PENSION AND POSTRETIREMENT BENEFIT PLANS

UNS Electric does not maintain a separate pension plan or other postretirement benefit plan for its employees. All regular employees are eligible to participate in the pension plan maintained by our parent, UES. A small group of active employees are also eligible to participate in a postretirement medical benefit plan. UES allocates net periodic benefit cost based on service cost for participating employees.

#### **PENSION PLAN**

The noncontributory, defined benefit pension plan provides benefits based on years of service and the employee's average compensation. We recognize the underfunded status of our defined benefit pension plans as a liability on our consolidated balance sheets. The underfunded status is measured as the difference between the fair value of the plans assets and the projected benefit obligation for pension plans. We recognize a regulatory asset to the extent these future costs are probable of recovery in rates.

#### **Pension Contributions**

The Pension Protection Act of 2006 (The Pension Act) establishes minimum funding targets for pension plans beginning in 2008. A plan's funding target is the present value of all benefits accrued or earned as of the beginning of the plan year. While the annual targets are not legally required, if a plan does not meet the annual funding targets, the plan's benefit payment options are limited and a funding deficiency notice must be sent to all plan participants. All UNS Electric plans are in compliance with The Act.

In 2009, to meet the funding requirements of The Pension Act, UNS Electric expects to contribute \$0.8 million to the pension plan.

# OTHER POSTRETIREMENT BENEFIT PLAN

UNS Electric assumed a \$1.3 million liability for postretirement medical benefits for current retirees and a small group of active employees at the acquisition of the Arizona electric system assets. The selected active employees participate in a Postretirement Benefit Plan covering employees of UniSource Energy. In the 2008 TEP Rate Order, the ACC authorized accrual basis recovery of other postretirement benefit plan costs based on a commitment to fund the plan. UNS Electric now records changes in its other postretirement obligation, not yet reflected in net periodic benefit cost, as a regulatory asset, as such amounts are probable of future recovery in rates. Amounts previously recorded in AOCI have been reclassified to a regulatory asset.

The pension and other postretirement benefit related amounts (excluding tax balances) included in UNS Electric's balance sheet are:

Name of Respondent	spondent This Report is: D		Year/Period of Report		
1	(1) X An Original	(Mo, Da, Yr)	-		
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

			Other Postretirement			
	Pension Benefits		Ben	efits		
·		Years Ended I	December 31,			
	2008	2007	2008	2007		
,	- Thousands of Dollars -					
Regulatory Pension Asset included in Regulatory Assets	\$2,478	\$ 663	\$ -	\$ -		
Accrued Benefit Liability included in Accrued Employee Expenses		-	(77)	(75)		
Accrued Benefit Liability included in Deferred Employee Benefits	(3,015)	(1,180)	(572)	(584)		
Accumulated Other Comprehensive (Gain) Loss	-	<del>-</del>	-	(52)		
Net Amount Recognized	\$ (537)	\$ (517)	\$ (649)	\$ (711)		

## **OBLIGATIONS AND FUNDED STATUS**

In accordance with FAS 158, we measured the actuarial present values of all pension benefit obligations and other postretirement benefit plans at December 31, 2008. In 2007, the measurement date was December 1. As a result of the change in the measurement date, we recorded a loss of less than \$0.1 million to retained earnings.

The tables below reflect UES' plan information as a whole. The change in projected benefit obligation and plan assets and reconciliation of the funded status are as follows:

	Other Postreti						retir	tirement	
	Pension Benefits					Benefits			
		Υ	'ears	Ended [	Dece	ember 31,			
	200	8		2007		2008	2007		
			- Th	nousands	of E	Oollars -			
Change in Projected Benefit Obligation									
Benefit Obligation at Beginning of Year	\$ 7	,352	\$	7,461	\$	1,154	\$	1,658	
Actuarial (Gain) Loss	1	,833		(1,417)		277		(275)	
Interest Cost		501		440		77		91	
Service Cost		917		1,017		-		-	
Measurement Date Change		118				-			
Benefits Paid	(	236)		(149)		(314)		(320)	
Projected Benefit Obligation at End of Year	10	,485		7,352		1,194		1,154	
Change in Plan Assets									
Fair Value of Plan Assets at Beginning of Year	4	,889		3,865		-		-	
Actual Return on Plan Assets		951)		173		-			
Benefits Paid		236)		(149)		(362)		(363)	
Employer Contributions		,200		1,000		314		320	
Participant Contributions		· •		-		48		43	
Measurement Date Change		35		-		_		-	
Fair Value of Plan Assets at End of Year	3	,937		4,889				-	
Funded Status at End of Year	\$ (6,	548)	\$	(2,463)	\$	(1,194)	\$	(1,154)	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)			
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

At December 31, 2008, UNS Electric's proportionate share of the pension plan's funded status is approximately 46%.

The following table provides the components of UES' regulatory assets that have not been recognized as components of periodic benefit cost as of December 31, 2008:

		Oth	ther Postretirement		
	Pen	sion Benefit	S	Benefits	
		- Tho	usands of	Dollars -	
Net Loss	\$	3,259	\$	214	
Prior Service Cost (Benefit)		2,002		(36)	

The accumulated benefit obligation for the UES defined benefit pension plan was \$6.8 million at December 31, 2008 and \$4.5 million at December 31, 2007. Changes in actuarial assumptions including an increase in the discount rate impacted the accumulated benefit obligation. At December 31, 2008 the UES defined benefit pension plan had accumulated benefit obligations in excess of plan assets.

	December 31,					
		2008		2007		
	- Thousands of Dollars -					
Projected Benefit Obligation at End of Year	\$	10,485	\$	7,352		
Accumulated Benefit Obligation at End of Year		6,760		4,501		
Fair Value of Plan Assets at End of Year		3,937		4,889		

The components of net periodic benefit costs and other amounts recognized in income are as follows:

	Pension Benefits			P	ostret	her irement efits		
	20	08	2	007	20	800	20	07
		-	Tho	usands (	of Do	llars -		
Components of Net Periodic Cost								
Service Cost	\$	917	\$	1,017	\$	-	\$	-
Interest Cost		501		440		71		90
Expected Return on Plan Assets		(430)		(318)		-		-
Prior Service Cost Amortization		258		258		(3)		(3)
Recognized Actuarial (Gain) Loss		(19)		-				4
Net Periodic Benefits Cost	\$	1,227	\$	1,397	\$	68	\$	91

A portion of the net periodic benefit cost was capitalized as a cost of construction and the remainder was included in Other Operating and Maintenance costs.

In 2008, UNS Electric recognized 47% of total net periodic pension benefit costs and 53% of other postretirement benefit costs based on relative employee participation.

The amounts recognized in Accumulated Other Comprehensive Income (AOCI) or as regulatory assets are as follows:

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) X An Original	(Mo, Da, Yr)		
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4	
NOTES TO FINANCIAL STATEMENTS (Continued)				

	Pension Benefits		
	2008	2007	
	- Thousands of Dollars -		
Changes in Plan Assets and Benefit Obligations			
Recognized as Regulatory Asset			
Current Year Actuarial (Gain) Loss	\$ 4,214	\$ (1,271)	
Amortization of Actuarial Gain (Loss)	19		
Prior Service (Cost) Amortization	(258)	(258)	
Measurement Plan Change	(20)	-	
Change in Additional Minimum Liability	•	-	
Total Recognized as Regulatory Asset	\$ 3,955	\$ (1,529)	

	Other Postretirement Benefits			
	Regulatory AOCI Asset		AOCI	
	2008		2007	
Changes in Benefit Obligation Recognized in AOCI or				
as Regulatory Assets Current Year Actuarial (Gain) Loss	\$ 277	-	\$ (274)	
Amortization of Actuarial Gain (Loss)	•	-	(4)	
Prior Service (Cost) Amortization	-	3	3	
Reclassification from AOCI to Regulatory Asset	(99)	99	-	
Total Recognized in AOCI or as Regulatory Assets	\$ 178	102	\$ (275)	

UNS Electric recognized changes in benefit obligations in AOCI of less than \$0.1 million both before tax and net of tax.

For the pension plan, we amortize prior service costs on a straight-line basis over the average remaining service period of employees expected to receive benefits under the plan. UES will amortize \$0.3 million of prior service cost and \$0.2 million of net loss from regulatory assets into net periodic benefit cost in 2009. The estimated net loss and prior service benefit for the defined benefit postretirement plans that will be amortized from regulatory assets into net periodic benefit cost in 2009 are less than \$0.1 million, respectively.

Weighted-Average Assumptions Used to Determine	Pension	Benefits		efits
Benefit Obligations as of the Measurement Date, Discount Rate	2008 6.30%	<b>2007</b> 6.80%	2008 6.50%	<b>2007</b> 6.50%
Rate of Compensations Increase	3.00-4.00%	3.00-4.00%		

Other Destrationment

Weighted-Average Assumptions Used to Determine Net Periodic Benefit Costs for Period Ended	Pension	Benefits	Other Postretirement Benefits	
December 31,	2008	2007	2008	2007
Discount Rate	6.80%	5.90%	6.50%	5.60%
Rate of Compensations Increase	3.00-4.00%	3.00-4.00%	-	-
Expected Return on Plan Assets	7.75%	8.30%		_

Net periodic benefit cost is subject to various assumptions and determinations, such as the discount rate, the rate of compensation increase, and the expected return on plan assets. We estimated the expected return on plan assets based on a review of the plans' asset allocations. We also consulted with a third-party investment consultant and the plans' actuary who consider factors such as:

- market and economic indicators
- historical market returns

FERC	FORM	INO	1 (FD	. 12-88)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)			
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

- correlations and volatility
- · central banks' and government treasury departments' forecasts and objectives, and
- recent professional or academic research.

Changes that may arise over time with regard to these assumptions and determinations will change amounts recorded in the future as net periodic benefit cost.

	December 31,	
	2008	2007
Assumed Health Care Cost Trend Rates		
Health Care Cost Trend Rate Assumed for Next Year (Pre-65)	7.5%	8%
Health Care Cost Trend Rate Assumed for Next Year (Post-65)	7.5%	10%
Ultimate Health Care Cost Trend Rate Assumed	5%	5%
Year that the Rate Reaches the Ultimate Trend Rate	2017	2013

A one-percentage-point change in assumed health care cost trend rates would have an impact of less than \$0.1 million on UES' benefit obligation on the December 31, 2008 amounts reported.

#### **Pension Plan Assets**

UES calculates the market-related value of plan assets using the fair value of plan assets on the measurement date. The pension plan asset allocations by asset category are as follows:

	Plan As	sets		
	December 31,			
	2008	2007		
Asset Category				
Equity Securities	67%	66%		
Debt Securities	31%	33%		
Cash	2%	1%		
Total	100%	100%		

The policy for the UES pension plan is to provide exposures to equity and debt securities by investing in a balanced fund. The fund will hold no more than 75% of its total assets in stocks.

### **Estimated Future Benefit Payments**

The following benefit payments, which reflect future service, as appropriate, are expected to be paid by UES:

	Pension Benefits		Other Postretirement Benefits
		- Thouse	ands of Dollars -
2009	\$	299	\$ 127
2010		403	126
2011		650	124
2012		915	122
2013		833	119
Years 2014-2018		6,253	532

#### **DEFINED CONTRIBUTION PLANS**

UNS Electric offers a defined contribution savings plan to all eligible employees. The Internal Revenue Code identifies the plan as a qualified 401(k) plan. Participants direct the investment of contributions to certain funds in their account. UNS

FERC FORM NO. 1 (ED. 12-88)	Page 123.20

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)	·			
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

Electric matches part of a participant's contributions to the plan. UNS Electric made matching contributions of less than \$0.3 million in each of 2008 and 2007.

#### NOTE 10. FAIR VALUE MEASUREMENTS

Effective January 1, 2008, we adopted FAS 157, Fair Value Measurements (FAS 157), which defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. As defined in FAS 157, fair value is the exit price that would be received to sell an asset or paid to transfer a liability between market participants at the measurement date. FAS 157 clarifies that the exchange price is the price in the principal market in which the reporting entity would transact for the asset or liability. With limited exceptions, the provisions of FAS 157 are applied prospectively. There was no transition adjustment as a result of adopting FAS 157.

As permitted by FSP FAS 157-2, we have elected to defer the adoption of the nonrecurring fair value measurement disclosures of non-financial assets and liabilities, such as asset retirement obligations, until January 1, 2009.

FSP FAS 157-3, Determining the Fair Value of a Financial Asset When the Market for That Asset Is Not Active, issued October 2008, provides guidance clarifying how FAS 157 should be applied in markets that are not active. The guidance reaffirms the notion of fair value as an exit price as of the measurement date. The FSP emphasizes that approaches other than the market value approach to determine fair value, such as the use of management's internal assumptions about future cash flows and risk-adjusted discount rates, may be appropriate. The FSP, which is effective upon issuance and applicable to prior periods for which financial statements have not yet been issued, did not have a material impact on our financial statements.

In accordance with FAS 157, we have categorized our financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy defined by FAS 157 are as follows:

- Level 1. Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market (examples include active exchange-traded equity securities and listed derivatives).
- Level 2. Financial assets and liabilities whose values are based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in non-active markets (examples include corporate bonds, which trade infrequently), pricing models whose inputs are observable for substantially the full term of the asset or liabilities (examples include most non-exchange-traded derivatives, including interest rate swaps), and pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability.
- Level 3. Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability (examples include long-dated or complex derivatives including certain long-dated options on gas and power).

The following tables set forth, by level within the fair value hierarchy, UNS Electric's financial assets and liabilities that were accounted for at fair value on a recurring basis as of December 31, 2008. As required by FAS 157, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

	Quoted Pric Active Marke Identical As (Level 1	ts for sets	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
			December 31  - Thousands of	•	
Accepts.			- Thousanus of	Dollars -	
Assets Cash Equivalents (1)	\$	4,171	\$ -	\$ -	\$ 4,171
Collateral Posted (2)		· -	6,620	-	6,620
Energy Contracts (3)			96	3,006	3,102
Total Assets		4,171	6,716	3,006	13,893
Liabilities	•				
Energy Contracts (3)		-	(8,115)	(18,772)	(26,887)
Total Liabilities		_	(8,115)	(18,772)	(26,887)
Net Total Assets and (Liabilities)	\$	4,171	\$ (1,399)	\$ (15,766)	\$ (12,994)

- (1) Cash Equivalents are based on observable market prices and are comprised of the fair value of Money Market Funds.
- (2) Collateral provided for energy contracts with counterparties to reduce credit risk exposure.
- (3) Energy contracts include gas swap agreements (Level 2), forward power purchase contracts (Level 3), and forward power purchase contracts indexed to gas (Level 3), entered into to take advantage of favorable market conditions and reduce exposure to energy price risk. The valuation techniques are described below.

### **Energy Contracts**

UNS Electric primarily applies the market approach for recurring fair value measurements and endeavors to utilize the best available information. Where observable inputs are available for substantially the full terms of the asset or liability, such as gas swap derivatives valued using New York Mercantile Exchange (NYMEX) pricing, adjusted for basin differences, the instrument is categorized in Level 2.

Derivatives valued using an aggregate pricing service or published prices that represent a consensus reporting of multiple brokers are categorized in Level 3. For both power and gas prices, UNS Electric obtains quotes from brokers, major market participants, exchanges or industry publications as well as its own price experience from active transactions in the market. UNS Electric primarily uses one set of quotations each for power and for gas, and then uses the other sources as validation of those prices. The broker providing quotes for power prices states that the market information provided is indicative only, but believes it to be reflective of market conditions as of the time and date indicated. In addition, energy derivatives include contracts where published prices are not readily available. These include contracts for delivery periods during non-standard time blocks, contracts for delivery during only a few months of a given year when prices are quoted only for the annual average, or contracts for delivery at illiquid delivery points. In these cases, UNS Electric applies certain management assumptions to value such contracts. These assumptions include applying historical price curve relationships to calendar year quotes, applying percentage multipliers to value non-standard time blocks, including the impact of counterparty credit risk, using current and historical default and recovery rates, our own credit risk, using credit default swap data, and including adjustments for transmission and line losses to value contracts at illiquid delivery points. UNS Electric reviews these assumptions on a quarterly basis.

UNS Electric's assessment of the significance of a particular input to the fair value measurements requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

The following tables set forth a reconciliation of changes in the fair value of forward power purchase contracts classified as Level 3 in the fair value hierarchy for the year ended:

	December 31, 2008
	- Thousands of Dollars -
Balance, beginning of year Gains and (Losses) (Realized/Unrealized) Recorded to	\$ 9,836
Regulatory Assets/Liabilities	(25,602)
Balance, end of year	\$ (15,766)

Losses on mark-to-market contracts include the reclassification of realized gains and losses on the settlement of derivative contracts. All of the Level 3 unrealized gains and losses are attributable to the change in fair value of Level 3 assets and liabilities held at the reporting date.

There were no transfers in or out of Level 3 derivatives.

# NOTE 11. COMMON STOCK EQUITY

### **DIVIDEND RESTRICTIONS**

Restrictions placed on UNS Electric limit UES' ability to pay dividends. The 2003 UES Settlement Agreement limits UNS Electric's ability to pay dividends of no more than 100% of its earnings to UniSource Energy. Additionally, the terms of the senior unsecured note agreements contain dividend restrictions. See Note 6.

#### CAPITAL CONTRIBUTION

UES made capital contributions to UNS Electric of less than \$0.5 million in 2008. UniSource Energy made no capital contributions to UNS Electric in 2008 and \$10 million in 2007.

Name	of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year	/Period of Re	. ,	
(1) [X] An Original (Mo, Da, Yr) End of 2008  UNS Electric, Inc. (2) ☐ A Resubmission 04/18/2009						/Q4		
	STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES							
1. Re	port in columns (b),(c),(d) and (e) the amounts							
2. Re	port in columns (f) and (g) the amounts of other	r categories of other cash	flow hedges.					
3. Foi	each category of hedges that have been acco	unted for as "fair value he	edges", report the	e accounts affected and th	ne related a	amounts in a	footnote.	
					<del></del>			
Line	Item	Unrealized Gains and	Minimum Pen	, ,		Oth		
No.	· ·	Losses on Available- for-Sale Securities	Liability adjust (net amour		s	Adjustr	ments	
	(a)	(b)	(c)	(d)		(e	)	
1	Balance of Account 219 at Beginning of							
•	Preceding Year				ĺ	(	66,503)	
2	Preceding Qtr/Yr to Date Reclassifications		<b>V</b>					
	from Acct 219 to Net Income						,,,,	
3	Preceding Quarter/Year to Date Changes in				1		20 200	
	Fair Value						98,036 98,036	
	Total (lines 2 and 3)  Balance of Account 219 at End of						90,000	
ס	Preceding Quarter/Year						31,533	
6	Balance of Account 219 at Beginning of							
	Current Year						31,533	
7	Current Qtr/Yr to Date Reclassifications							
	from Acct 219 to Net Income							
8	Current Quarter/Year to Date Changes in					,	24 622\	
	Fair Value					(	31,533) 31,533)	
	Total (lines 7 and 8)  Balance of Account 219 at End of Current							
10	Quarter/Year						Ī	
						•		
			·					
1								
	·							

Name of Respondent  This Report Is: Date of Report (Mo, Da, Yr) End of 2008/0							
UNS Electric, Inc.  (2) A Resubmission 04/18/2009  STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES							
	STATEMENTS OF AC	CUMULATED COMPREHENSIV	E INCOME, COMP	REHENSI	VE INCOME, AN	D HEDGI	NG ACTIVITIES
	Other Cash Flow	Other Cash Flow	Totals for e	ach	Net Income (C	Carried	Total
Line No.	Hedges Interest Rate Swaps	Hedges [Specify]	category of i recorded Account 2	in	Forward from Page 117, Lin		Comprehensive Income
1	(f)	(g)	(h)	66,503)	(i)		(j)
2							
3				98,036		754,259	4,852,295
4 5				98,036 31,533	4,	754,259	4,652,295
6				31,533			
7				04 500			
8			(	31,533) 31,533)	3.	763,587	3,732,054
9 10			<u> </u>	01,000)			

Name	of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	End of
	SUMMAF	RY OF UTILITY PLANT AND ACCU	JMULATED PROVISIONS	
		DEPRECIATION, AMORTIZATIO		
Repor	t in Column (c) the amount for electric function, in	n column (d) the amount for gas fur	nction, in column (e), (f), and (g	) report other (specify) and in
	n (f) common function.			
			Total Company for the	
Line	Classification	l	Current Year/Quarter Ended	Electric
No.	(a)		(b)	(c)
1	Utility Plant			
2	In Service			
3	Plant in Service (Classified)		443,068,71	6 443,068,716
4	Property Under Capital Leases		730,67	8 730,678
5	Plant Purchased or Sold			
6	Completed Construction not Classified		3,844,84	0 3,844,840
7	Experimental Plant Unclassified			
8	Total (3 thru 7)		447,644,23	447,644,234
9	Leased to Others			
10	Held for Future Use		610,69	5 610,695
11	Construction Work in Progress		18,758,59	6 18,758,596
12	Acquisition Adjustments			
13	Total Utility Plant (8 thru 12)		467,013,52	5 467,013,525
14	Accum Prov for Depr, Amort, & Depl		274,618,33	274,618,330
15	Net Utility Plant (13 less 14)		192,395,19	192,395,195
16	Detail of Accum Prov for Depr, Amort & Depl			•
17	In Service:			
18	Depreciation		271,469,12	271,469,120
19	Amort & Depl of Producing Nat Gas Land/Land I	Right		
20	Amort of Underground Storage Land/Land Right	S		
21	Amort of Other Utility Plant		3,149,21	
22	Total In Service (18 thru 21)		274,618,33	274,618,330
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (28 & 29)			Landard Colonia de Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Calabrillo Cal
	Abandonment of Leases (Natural Gas)			
1	Amort of Plant Acquisition Adj			
33	Total Accum Prov (equals 14) (22,26,30,31,32)		274,618,3	274,618,330
			*	
İ				
	<u> </u>			

Name of Respondent	7	his Report Is: 1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report	
UNS Electric, Inc.	1 (	2) A Resubmission	04/18/2009	End of2008/Q4	
		F UTILITY PLANT AND ACCUM			
	FOR DI	EPRECIATION. AMORTIZATION	N AND DEPLETION		
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line
		(n)	(5)		No.
(d)	(e)	(f)	(g)	(h)	1
					- 2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
	\$4.45 mm				19
			Control of the second of the second		20
					21
					22
				4	23
					24
					25
		<u> </u>			26
					27
		T			28
					29
					30
					31
					32
					33
					"
	•			•	

Name	of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	End of 2008/Q4
	ELECTRIC	PLANT IN SERVICE (Account 101	, 102, 103 and 106)	
1. Re	port below the original cost of electric plant in ser	vice according to the prescribed acc	ounts.	
2. In a	addition to Account 101, Electric Plant in Service	(Classified), this page and the next i	nclude Account 102, Electric F	lant Purchased or Sold;
Accou	int 103, Experimental Electric Plant Unclassified;	and Account 106, Completed Consti	ruction Not Classified-Electric.	
3. Inc	lude in column (c) or (d), as appropriate, correction revisions to the amount of initial asset retirement	ons of additions and retirements for the costs capitalized included by prima	re current or preceding year.	column (c) additions and
	revisions to the amount of initial asset retirement tions in column (e) adjustments.	costs capitalized, included by pinne	ny piant account, moreases in	column (c) accinons and
	close in parentheses credit adjustments of plant	accounts to indicate the negative effe	ect of such accounts.	
6. Cla	assify Account 106 according to prescribed accou	nts, on an estimated basis if necess	ary, and include the entries in	column (c). Also to be included
in colu	ımn (c) are entries for reversals of tentative distrik	outions of prior year reported in colur	nn (b). Likewise, if the respor	ndent has a significant amount
of plai	nt retirements which have not been classified to p	rimary accounts at the end of the ye	ar, include in column (d) a ten	tative distribution of such
	nents, on an estimated basis, with appropriate co	ntra entry to the account for accumu		Additions
Line	Account		Balance Beginning of Year	Additions
No.	(a)		(b)	(c)
	1. INTANGIBLE PLANT			
	(301) Organization		4.4	
	(302) Franchises and Consents		······································	908
	(303) Miscellaneous Intangible Plant		10,722, 10,734,	
	TOTAL Intangible Plant (Enter Total of lines 2, 3, 2, PRODUCTION PLANT	and 4)	10,734,	334
<del>-</del>	A. Steam Production Plant		The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	
	(310) Land and Land Rights			
	(311) Structures and Improvements			
	(312) Boiler Plant Equipment		<del> </del>	
	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units			
13	(315) Accessory Electric Equipment			
	(316) Misc. Power Plant Equipment			
	(317) Asset Retirement Costs for Steam Product			
	TOTAL Steam Production Plant (Enter Total of li	nes 8 thru 15)		
	B. Nuclear Production Plant			
	(320) Land and Land Rights		***************************************	
	(321) Structures and Improvements (322) Reactor Plant Equipment			
<del></del>	(323) Turbogenerator Units			
	(324) Accessory Electric Equipment	***************************************		
	(325) Misc. Power Plant Equipment		<u> </u>	
	(326) Asset Retirement Costs for Nuclear Produc	ction		
25	TOTAL Nuclear Production Plant (Enter Total of	lines 18 thru 24)		
26	C. Hydraulic Production Plant			FOR THE REAL PROPERTY OF THE
	(330) Land and Land Rights			
	(331) Structures and Improvements			
	(332) Reservoirs, Dams, and Waterways			
	(333) Water Wheels, Turbines, and Generators (334) Accessory Electric Equipment			
	(335) Misc. Power PLant Equipment			
	(336) Roads, Railroads, and Bridges			
***************************************	(337) Asset Retirement Costs for Hydraulic Prod	uction		
	TOTAL Hydraulic Production Plant (Enter Total of			
36	D. Other Production Plant			
37	(340) Land and Land Rights		<del> </del>	,803 -560,438
	(341) Structures and Improvements		1,969	
	(342) Fuel Holders, Products, and Accessories			,308
	(343) Prime Movers		13,399	
	(344) Generators		6,304 2,513	
	(345) Accessory Electric Equipment (346) Misc. Power Plant Equipment		1,329	
	(346) Misc. Power Plant Equipment (347) Asset Retirement Costs for Other Producti	on	1,523	12.0
	TOTAL Other Prod. Plant (Enter Total of lines 3		26,463	,858 -540,354
	TOTAL Prod. Plant (Enter Total of lines 16, 25,		26,463	
<del>ار. آ</del>				
l				
1	1		I	1

Name of Respondent UNS Electric, Inc.		(1) [	eport Is:		Date of F (Mo, Da,	Yr)	Year/Period End of	of Report 2008/Q4	
ONO Electric, mo.		(2)		ubmission	04/18/20				
				(Account 101, 102, 10			nount distribution	ne of these	
distributions of these tentative class amounts. Careful observance of the respondent's plant actually in servic 7. Show in column (f) reclassifications arising from distribution provision for depreciation, acquisition account classifications.  8. For Account 399, state the nature subaccount classification of such plant.	e above instructions ce at end of year. ons or transfers with ion of amounts initia on adjustments, etc. re and use of plant in lant conforming to the	and the in utility illy recor , and sh ncluded ne requir	plant accorded in According this according this according to the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of t	Accounts 101 and 106 counts. Include also in account 102, include in umn (f) only the offset account and if substantifithese pages.	will avoid sent of the column (f) the column (e) the to the debits at in amount s	rious omission ne additions or ne amounts wit or credits dist submit a suppl	s of the reported reductions of p th respect to acc ributed in colum	rimary account of the country accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accountry accoun	ount nary ing
9. For each amount comprising the and date of transaction. If proposed	e reported balance a d iournal entries hav	nd chan re been	iges in Ad filed with	count 102, state the p	property purci equired by the	nased or sold, • Uniform Svst	name or vendor em of Accounts	or purcnas , give also	se, date
Retirements	Adjustr		11104 11111	Transfer		Balar	nce at	T	Line
(d)	, (e			<b>(f)</b>	ĺ	End o	fYear g)	1	No.
	(								1
									2
11,908									3
3,239,714						<del>.</del>	7,674,489		4
3,251,622							7,674,489		5
					7 10 TE				6 7
									8
									9
				4					10
									11
									12
									13
									14
									15 16
						100 Marie 1880 Marie 1880			17
									18
									19
									20
									21
									22
									23
									24
	TO THE RESERVE OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF	100 TO 100 TO 100	capadeni (setje)			Transfer or a second or the party		ļ	25 26
								<b></b>	27
									28
									29
									30
									31
									32
								<b> </b>	33
									34
		not the text of							35 36
					665,071		205,436		36 37
					000,011		1,969,407		38
					······································		847,308		39
							13,419,272		40
				·			6,304,469		41
							2,513,408		42
						ļ	1,329,275		43
			<del>, ,</del>				A		44
	<u> </u>	······································			665,071		26,588,575	-	45 46
					665,071		26,588,575	<b> </b>	46
1									
				Ī		į		1	1

Name	of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	End of
	ELECTRIC PL	ANT IN SERVICE (Account 101, 10	2, 103 and 106) (Continued)	
Line	Account		Balance Beginning of Year	Additions
No.	(a)		(b)	(c)
47	3. TRANSMISSION PLANT			TO STORE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF
	(350) Land and Land Rights	****	1,255,8	383 153,097
	(352) Structures and Improvements		427,8	330
	(353) Station Equipment		18,950,0	)14
51	(354) Towers and Fixtures		521,8	325
52	(355) Poles and Fixtures		15,210,6	
	(356) Overhead Conductors and Devices		19,508,7	729 -4,991,875
	(357) Underground Conduit			
	(358) Underground Conductors and Devices		27,4	
	(359) Roads and Trails		183,8	360
	(359.1) Asset Retirement Costs for Transmissio		56,000	220 646 744
	TOTAL Transmission Plant (Enter Total of lines	48 thru 57)	56,086,2	230 616,744
			1,334,3	360 20,341
	(360) Land and Land Rights		5,448,9	······································
	(361) Structures and Improvements		34,958,4	
	(362) Station Equipment		34,900,-	4,000,04
	(363) Storage Battery Equipment (364) Poles, Towers, and Fixtures		81,496,0	3,361,601
	(365) Overhead Conductors and Devices		56,680,3	
	(366) Underground Conduit		15,154,	~ <del>~~~~</del>
67	(367) Underground Conductors and Devices		34,697,	
	(368) Line Transformers		58,068,	<del></del>
69	(369) Services		11,250,9	<del></del>
	(370) Meters		9,858,9	
	(371) Installations on Customer Premises			
	(372) Leased Property on Customer Premises			
	(373) Street Lighting and Signal Systems		3,894,3	325 212,410
	(374) Asset Retirement Costs for Distribution Pl	ant		
			312,842,2	251 21,921,166
76	5. REGIONAL TRANSMISSION AND MARKET	OPERATION PLANT		
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	<u> </u>			·
80	(383) Computer Software			
81	(384) Communication Equipment	Late Late Countries Direct		
	(385) Miscellaneous Regional Transmission and		<b>-</b>	
	(386) Asset Retirement Costs for Regional Tran			
84	TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT	in (Total lines // till 05)		
	(389) Land and Land Rights		57	580
			2,470,	
	(391) Office Furniture and Equipment		-1,163,	
	(392) Transportation Equipment		12,417,	
	(393) Stores Equipment		125,	
			2,733,	
	(395) Laboratory Equipment		1,389,	
	(396) Power Operated Equipment		1,637,	263 263,39
	(397) Communication Equipment		3,121,	463 -866,29
	(398) Miscellaneous Equipment		149,	
96	SUBTOTAL (Enter Total of lines 86 thru 95)		22,939,	,008 1,229,31
97	(399) Other Tangible Property			
	(399.1) Asset Retirement Costs for General Pla			
	TOTAL General Plant (Enter Total of lines 96, 9	97 and 98)	22,939,	············
	TOTAL (Accounts 101 and 106)		429,065,	,681 23,418,64
	(102) Electric Plant Purchased (See Instr. 8)			
	(Less) (102) Electric Plant Sold (See Instr. 8)			
	(103) Experimental Plant Unclassified			004
104	TOTAL Electric Plant in Service (Enter Total of	lines 100 thru 103)	429,065,	,681 23,418,64

206

Name of Respondent		This Report Is	S:	Date of	Report	Year/Period		
UNS Electric, Inc.		(1) X An C (2) A Re	Original esubmission	(Mo, Da. 04/18/20			2008/Q4	
	ELECTRIC PLA	1 ' '	E (Account 101, 102, 10					
Retirements	Adjustr		Transfers			nce at		Line
(d)	(e		(f)		End o	f Year g)		No.
	is.		V.		(			47
				22,107		1,431,087		48
						427,830		49
-6,310		····		-43,761		18,912,563		50
			<del> </del>			521,825 20,666,173		51 52
						14,516,854	~~~	53
						74,010,004		54
						27,438		55
						183,860		56
								57
-6,310				-21,654		56,687,630		58
	A Market					4 054 704		59
						1,354,701 5,690,805		60 61
377,826				43,761		39,478,232		62
377,020	,			.0,, 01				63
-153,776						85,011,451		64
147,934						58,977,790		65
-2,419						16,265,133		66
-9,549						37,799,476		67
110,311			-			62,000,113		68
328 1,115,420			<u> </u>			13,400,906 9,135,761		69 70
1,113,420			<del> </del>			9,135,701		70 71
								72
-481						4,107,216		72 73
								74 75
1,585,594				43,761		333,221,584		75
								76
			-					77
								78 79
		·····						80
								81
								82
								83
								84
				44.043				85
-7,960	1	······································	-	-11,813		45,767 2,611,428		86 87
1,029,188		·····		4,287,698		2,245,063		88
125,234					· · · · · · · · · · · · · · · · · · ·	9,443,355		89
6,380						118,860		90
135,055						2,666,594		91
1,106						1,430,917		92
21,195		<del> </del>				1,879,461		93
79,563 25,471			<del> </del>			2,175,606 124,227		94 95
1,415,232				-11,813		22,741,278	***************************************	95
1,410,232			<u> </u>	-11,013		22,141,210		97
								98
1,415,232				-11,813		22,741,278		99
6,246,138				675,365		446,913,556		100
								101
			<u> </u>					102
	<u> </u>			A7F AA-		110 010 555		103
6,246,138			-	675,365		446,913,556		104

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
'	(1) <u>X</u> An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 204 Line No.: 88 Column: f
Plant Asset retirement costs of \$4,287,698 were erroneously entered on the wrong lines of the 2007 FERC Form 1 (page 207). As a result, the balance at end of year for FERC Plant Account 391 was understated and the balance at end of year for Plant FERC Account 392 was overstated by this amount. To correct the error in the reported balances from 2007, the \$4,287,698 is shown as a "transfer" between these two Plant FERC accounts on the 2008 FERC Form 1 (page 207 - Column f).

Schedule Page: 204 Line No.: 89 Column: f

Plant Asset retirement costs of \$4,287,698 were erroneously entered on the wrong lines of the 2007 FERC Form 1 (page 207). As a result, the balance at end of year for FERC Plant Account 391 was understated and the balance at end of year for Plant FERC Account 392 was overstated by this amount. To correct the error in the reported balances from 2007, the \$4,287,698 is shown as a "transfer" between these two Plant FERC accounts on the 2008 FERC Form 1 (page 207 - Column f).

Name	of Respondent	This F	Report Is:	i: Ariainat		Dat	e of Report Da, Yr)	Yea	r/Period of Report
UNS E	Electric, Inc.	(1)	X An O	submi:	ission 04/1		18/2009	End	of 2008/Q4
	EU		L I		FOR FUTURE	USE (A	ccount 105)	L	
1. Rec	port separately each property held for future use						·	roup othe	r items of property held
or futu	ire use.								1
2. For	property having an original cost of \$250,000 or n	nore pr	eviously	used i	n utility operation	is, now	held for future use,	give in co	olumn (a), in addition to
	equired information, the date that utility use of su	cn pro	peπy was	s aisco	ntinued, and the	date the	Date Expected to	he used I	Balance at
Line No.	Description and Location Of Property (a)				in This Acc	ount	in Utility Ser	vice	End of Year (d)
					(b)		(C)		(u)
	Land and Rights:			₽	10/06	6/2006	Llok	nown	60,746
2	Cheyenne Substation Class Code: Vacant & Land				10/00	12000	. 0111		00,740
3	Parcel Size: 5.87 Acres						 		~ <del>~~~</del>
5	Township, Range, and Section: 21N, 16W, 28	······································							
6	township, Nange, and decitor. 214, 1044, 20			+					
7									
8	Future 230kv Transmission Line from			$\rightarrow$	09/01	/2008	Unk	nown	549,949
9	Françonia Substation to North Havasu Substati	ion				***************************************			
10	Class Code: Land Easement								
11	Township, Range, and Section: Various								
12	Tomorip, traingo, and cooling trained				H. A. A. G a grant				
13				<u> </u>					
14									
15									
16									
17									
18									
19				t					
20	<u> </u>								
21	Other Property:								
22									
23									
24									
25									
26									
27			····						
28									
29									
30					<b></b>				
31								,,	·
32									
33									
34							ļ		
35							ļ		
36							<u> </u>		
37									
38						<del></del>			
39							ļ		
40									
41				,-					
42							<b>-</b>		
43			·						
44				<del></del>			<u> </u>		
45			·						
46			<del></del>						
<u> </u>									
									610 695
	( T-4-)				THE RESIDENCE OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF T	CONTRACTOR OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF	ANTONE ASSESSMENT OF THE PROPERTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PAR	CHICAGO THE CHICAGO	m 6711606

Name	lame of Respondent			oort Is:  An Orlginal	Year/Period of Report		
UNS E	Electric, Inc.	(1) (2)		A Resubmission	(Mo, Da, Yr) 04/18/2009	End of	
	CONSTRUC	, ,	WC	RK IN PROGRESS ELEC	TRIC (Account 107)		
. Rep	ort below descriptions and balances at end of ye	ar of p	roje	ects in process of construction	n (107)		
. Sho	w items relating to "research, development, and	demor	str	ation" projects last, under a c	aption Research, Develop	oment, and Demonstrating (see	
	nt 107 of the Uniform System of Accounts) or projects (5% of the Balance End of the Year fo	r Acco	went	107 or \$100 000 whichever	is less) may be arouned		
s, tytiis	of projects (5% of the balance End of the real it	ii Acci	Zuii	. 107 Of \$100,000, Williams voi	is icos) may be grouped.		
Line	Description of Project	t	*********			Construction work in progress -	
No.	(a)					Electric (Account 107) (b)	
1	392064S Vail to Valencia 138KVLn-L&E					2,739,188	
2	369062S Cirwtr 69/13.2kv T2 ad 33MVA					2,190,336	
3	333062A Line Extensions > \$50k LH				-	1,381,980	
4	368061S Eastern Transf T1 Repl King			······································	11 11 11 11 11 11 11 11 11 11 11 11 11	1,174,288	
5	343061S N. Stockton Hill 69kv Trans Ln King	·				907,653	
6	311761S Mercator 69kv Line (King)					784,797	
7	373061S White Hills Sub King					715,104	
8	312061A Construction Eq - New (King)					625,734	
9	371062S Kiowa T2 repl., 25MVA-47MVA LH					600,046	
10	394062S N Havasu Sub T3 Addition LH					580,064	
11	363061S Gold Val Fdr 8002 Recon King					562,329	
12	331062B Distr. System Repl LH					531,823	
13	333061A Line Extentions > \$50K King			1		494,516	
14	330062A Line Extentions < \$50K LH					447,284	
15	311261S Jagerson Tie 4th CRCT FDR 5031					431,206	
16	330061A Line Extensions < \$50K King					424,650	
17	331061B Distr. System Repl King			······································		360,079	
18	331764B Preventative Maint OH Dist. (Nog)	· <b>-</b>				291,942	
19	394064A Valencia Sub Brk Replace IV					283,721	
20	331664B Priority A UG Dist (Nog)					281,651	
21	332061S SCADA Sys Kingman & Havasu					265,408	
22	312062A Construction Eq - New (LH)					255,404	
23	383064S 115kv Trans Line Repl (Nog)					252,757	
24	363062S Clearwater Fdr Add LH					206,176	
25	332064A Distribution Fdrs & Ties Nog					203,646	
26	320264S Resid New Bus Ln Ext (Nog)					155,743	
27	312062S Operations Center LH					146,111	
28	397062S Circuit 6008 Reconductor (LH)			V. 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10		127,348	
29	311861S UNSE Integr Balancing Auth (Kg)					121,296	
30	331061A Distr. System Bettr. King					111,888	
31	331564B Priority A OH Dist (Nog)		*******			107,462	
32	353062S Replace Kiowa Bus Tie Switch					100,825	
33							
34			<del></del>				
35	Minor Projects less than \$100,000					896,141	
36							
37							
38							
39							
40							
41							
42							
43	TOTAL					18,758,596	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
The street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of th	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 216 Line No.: 35 Column: b

There were no projects related to research, development, and demonstrating in 2008.

Research, development, and demonstrating work is classified separately as preliminary engineering.

Nam	e of Respondent	This Report Is:	D:	ate of Report lo, Da, Yr)	1	Period of Report		
UNS	Electric, Inc.	(1) X An Original (2) A Resubmission		04/18/2009		of 2008/Q4		
	ACCUMULATED PROV	VISION FOR DEPRECIATI	ON OF ELECTRIC	UTILITY PLANT (Ac	count 108)			
	xplain in a footnote any important adjustme							
	xplain in a footnote any difference between				(c), and th	at reported for		
	electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.							
	3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded							
	and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book							
	cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional							
į	assifications.							
4. S	Show separately interest credits under a sinking fund or similar method of depreciation accounting.							
		ection A. Balances and C			on Hold	Lipotrio Lilont		
Line No.	ltem (a)	Total (c+d+e)	Electric Plant i Service (c)	n Electric Pla for Futur (d)		Electric Plant Leased to Others		
	(a)	(b)				(e)		
1	Balance Beginning of Year	262,571,712	262,57	71,712				
2	Depreciation Provisions for Year, Charged to	47.444.004	47.4	4.004				
3		17,444,031	17,44	44,031				
4	(403.1) Depreciation Expense for Asset Retirement Costs							
5	(413) Exp. of Elec. Plt. Leas. to Others							
6	Transportation Expenses-Clearing	1,367,716	1,36	7,716	40.4			
7	Other Clearing Accounts	-167,516	-16	7,516				
8	Other Accounts (Specify, details in footnote):	-4,231,731	-4,23	1,731				
9	Reserve Re-Allocations	-2,667,728	-2,66	7.728				
10	TOTAL Deprec. Prov for Year (Enter Total of	11,744,772	11,74	14,772				
	lines 3 thru 9)							
11	Net Charges for Plant Retired:							
12	Book Cost of Plant Retired	2,994,517	2,99	94,517				
13	Cost of Removal	29,130	2	29,130				
14	Salvage (Credit)	176,283	17	76,283				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	2,847,364	2,84	17,364				
16	Other Debit or Cr. Items (Describe, details in							
	footnote):							
17								
18	Book Cost or Asset Retirement Costs Retired							
19	Balance End of Year (Enter Totals of lines 1,	271,469,120	271,40	59,120				
<u> </u>	10, 15, 16, and 18)	B. Balances at End of Yea	- According to Eur	actional Classificat	tion			
30	Steam Production	. Dalances at Enu Ur Tea	- According to Ful	ICHOIGI CIASSIICAL	1011			
-	Nuclear Production							
	Hydraulic Production-Conventional							
<u> </u>	Hydraulic Production-Pumped Storage							
	Other Production	11,621,441	11 6	21,441				
		33,369,111		69,111				
-	Transmission	213,339,814		39,814				
	Distribution	213,338,614	213,3	J. J. J. J. J. J. J. J. J. J. J. J. J. J				
27		40 400 754	40.41	20 754				
	General	13,138,754		38,754				
29	TOTAL (Enter Total of lines 20 thru 28)	271,469,120	2/1,40	69,120				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Line No.: 7 Column: c Schedule Page: 219

The credit of (\$167,516) represents 2008 CC&B, Call Center and "Common Systems" depreciation allocations made to UNS Electric, Inc.

Schedule Page: 219 Line No.: 8 Column: c
The (\$4,231,731) represents the 2008 amortization (credited to FERC Acct. No. 406) of the electric plant acquisition discount credited to accumulated depreciation in connection with the 2003 acquisition of the electric plant assets of Citizens Communications.

Schedule Page: 219 Line No.: 9 Column: c

The credit of (\$2,667,728) represents the June 2008 Reserve re-allocation made between FERC Acct. No. 0403 and FERC Acct. No. 0404 as it related to the 2008 UNS Electric Rate Order.

#### Line No.: 19 Column: c Schedule Page: 219

Column: C)

Per "Plant in Service and Accumulated Provision for Depreciation by (271, 469, 120.00) Function" (Schedule Page: 219, Line No: 19, Column: C) Accumulated Provision for Amortization of Electric Plant (1,732,985.00) FERC 0111 (492,446.00) FERC 1111 Accumulated Provision for Amortization of Capital Leases Accumulated Provision for Amortization of Electric Plant FERC 1112 - Citizen's Historical (898,662.00)Accumulated Provision for Amortization of Capital Leases FERC 1113 - Citizen's Historical (25, 117.00)(274,618,330.00) Per "Comparative Balance Sheet" (Schedule Page: 110, Line No: 5,

	e of Respondent	This Report Is: (1) [X] An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report					
UNS	Electric, Inc.	(2) A Resubmission		04/18/2009	End of					
	MATERIALS AND SUPPLIES									
1. Fo	For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a);									
estima	stimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.									
2. Gi	ve an explanation of important inventory adjustme	nts during the year (in a footr	ote) showi	ng general classes of mate	erial and supplies and the					
1	us accounts (operating expenses, clearing accounting, if applicable.	s, plant, etc.) affected debite	o or creake	gu. Show separately debit	or creates to stores expense					
Line	Account	Balance Beginning of Ye		Balance End of Year	Department or Departments which					
No.		" "	aı		Use Material					
	(a)	(b)		(c)	(d)					
1			22,302	20,1	661 Electric					
2	Fuel Stock Expenses Undistributed (Account 152	)		· · · · · · · · · · · · · · · · · · ·						
3	Residuals and Extracted Products (Account 153)									
4	Plant Materials and Operating Supplies (Account									
5	Assigned to - Construction (Estimated)		7,234,996	8,089,	538 Electric					
6	Assigned to - Operations and Maintenance									
7	Production Plant (Estimated)	<u> </u>		1,	044 Electric					
8	Transmission Plant (Estimated)		2,084		Electric					
9	Distribution Plant (Estimated)		60,623	106,	038 Electric					
10	Regional Transmission and Market Operation Pla (Estimated)	nt								
11	Assigned to - Other (provide details in footnote)									
12	TOTAL Account 154 (Enter Total of lines 5 thru 1	1)	7,297,703	8,196,	620 Electric					
13	Merchandise (Account 155)									
14	Other Materials and Supplies (Account 156)									
15	Nuclear Materials Held for Sale (Account 157) (Napplic to Gas Utit)	ot								
16	Stores Expense Undistributed (Account 163)		357,967	766,	750 Electric					
17										
18										
19										
20	TOTAL Materials and Supplies (Per Balance She	eet)	7,677,972	8,984	,031 Electric					

Name	of Respondent	This Report Is:		Date of Re (Mo, Da, Y	port	Year/Pe	eriod of Report
	Electric, Inc.	(1) X An Original (2) A Resubmission	า	04/18/2009		End of	2008/Q4
		ssion Service and Generation		1			
1 Pan	ort the particulars (details) called for concerning t					transmis	ssion service and
	ator interconnection studies.	Journal wild the for					,
2. List	each study separately.						
3. In c	olumn (a) provide the name of the study.	atudy at the and of marind					
4. In c	olumn (b) report the cost incurred to perform the olumn (c) report the account charged with the cost	study at the end of period.					
6 Inc	olumn (d) report the amounts received for reimbu	rsement of the study costs a	t end of pe	eriod.			
7. In c	olumn (e) report the account credited with the rei	mbursement received for per	forming th	ne study.			
Line		Costs Incurred During			Reimburser Received D	During	Account Credited
No.	Description	Period		t Charged (c)	the Peri	od	With Reimbursement (e)
<del>       </del>	(a) Transmission Studies	(b)		(0)			
1	Transmission Studies		2 2 4 4 1 2 4 4				Sake of Police Station in Pro-
2							
3							
5							
6							
7							
8		· · · · · · · · · · · · · · · · · · ·					
9							
10				<u></u>			
11							
12							
13							
14							
15							······
16							
17			<b></b>				
18							
19			<u> </u>				
20							
21	Generation Studies	4400	F00				
22	Edison Mission W Golden Valley	4,180	566 and	Var O&M			
23	E II and a second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	2.004	E66 20d	Var O&M			
24	Edison Mission Industrial Sub	2,004	500 and	Vai Odivi			
25 26	Edison Mission Boriana Junction	4 066	566 and	Var O&M			<del>, , ,</del>
27	Edison Wission Bonara Suretion		000 0110				
28							
29			<b> </b>				
30			1				
31			<del> </del>				
32							
33			<b>†</b>				
34							
35							
36							
37							
38							
39							
40							
					ļ		
							and the second

UNS Electric, Inc.  (1) X An Original (Mo, Da, Yr) (2) A Resubmission 04/18/2009					Year/Peri End of	od of Report 2008/Q4	
1. Re	ot port below the particulars (details) called for nor items (5% of the Balance in Account 182.	conce	EGULATORY AS: rning other regular	latory assets, in	cluding rate orde	er docket numbe	r, if applicable.
by cla						,	3.1.4
Line No.	Description and Purpose of Other Regulatory Assets		Balance at Beginning of Current Quarter/Year	Debits	CRE Written off During the Quarter/Year Account Charged	DITS Written off During the Period Amount	Balance at end of Current Quarter/Year
	(a)		(b)	(c)	(d)	(e)	(f)
	Pension Regulatory Asset		663,448	2,044,662	228.3	229,681	2,478,429
2	ACC Decision # 59951						
3	Issued January 1997						
4	Unrealized Loss on Derivatives		1,005,826	27,195,083	176/245	4,415,902	23,785,007
5	ACC Decision # 69202		1,000,020	27,100,000	170/240	4,410,002	20,100,001
6 7	Issued December 2006						
8	Issued December 2000			· · · · · · · · · · · · · · · · · · ·			
9	Rate Case Expenses			600,000	407.3	358,333	241,667
10	ACC Decision # 70360					······································	
11	Issued May 27, 2008						
12							
13	UBOC Credit Agreement		1,895		428.0	1,895	
14	ACC Decision # 66174						
15	Issued August 2006						
16				·			
17	Purchase of Landfill Gas		132,601	11,680	254.0	144,281	
18	Per AAC R14-2-1618						
19		200000000000000000000000000000000000000					
20	Acc Provision - Post Retirement Benefits			110,100		13,191	96,909
21	December 2008						
			<del></del>	44.004		44 004	
23	DSM Adjuster			41,994		41,994	
24							
25	Issued May 27, 2008						
26 27		-			1		
28							
29							
30							
31							
32						,	
33							
34							
35				***************************************			
36							
37							
38					<del></del>		
39							
40					<b></b>		
41					<b> </b>		
42							
43							
44	TOTAL		1,803,770	30,003,519		5,205,277	26,602,012

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
1	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA		

Schedule Page: 232 Line No.: 1 Column: a

As a result of the adoption of FAS 158, Employer's Accounting for Deferred Benefit Pension and other Post Retirement Plans, a liability for the under funded pension liability at December 31, 2006 was recorded. Because the ACC has historically permitted the recovery of pension costs in rates under the accrual method, a corresponding regulatory asset was also recorded. Current service rates were authorized in ACC Decision No. 59951 issued in January 1997.

Schedule Page: 232 Line No.: 20 Column: a
Accrued post retirement benefits deferred pursuant to guidelines issued by ACC in December 2008.

UNS Electric, Inc. (2)			l Is: n Original Resubmission DUS DEFFERED DEE	(Mo, I 04/18	Da, Yr) End /2009	r/Period of Report of 2008/Q4
2. Fo	eport below the particulars (details) or or any deferred debit being amortize inor item (1% of the Balance at End es.	called for concerning	g miscellaneous de nortization in colum	ferred debits in (a)	,	may be grouped by
Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Account	CREDITS Amount	Balance at End of Year
	(a)	(b)	(c)	Charged (d)	(e)	(f)
1	Blanket Purchase Orders	11		921	11	
2						
3	Customer Information Clearing	4,395	8,403,572	VAR	8,404,899	3,068
5	Oddown Coderning					
6						
7	Other		7,264	VAR	7,264	
8 9			<u> </u>			
10						
11						
12			**************************************	····		
13 14				**************************************		<del></del>
15					···	
16		'				,
17						
18 19	144444					
20						
21						
22 23			· · · · · · · · · · · · · · · · · · ·	<u> </u>	promoter dealth transfer or 1 miles for a	
24						
25						
26						
27 28						
29						
30						
31						
32 33						
34						
35						
36						
37 38				<u> </u>		
39						
40						
41						
42				<b></b>		
44						***************************************
45					,	
46			***************************************	<u> </u>		
			83117A11770177A177A177A177A177A177A			
47	Misc. Work in Progress					
48	Deferred Regulatory Comm.	600,000		VAR	600,000	
<u></u>	Expenses (See pages 350 - 351) TOTAL	604,406				3,068
1 49	TOTAL	1 004,400	Note: The Section of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of			<del>0,000</del>

Name of Respondent  This Report Is: Date of Report (Mo, Da, Yr)  End of 2008/Q4								
			A Resubmission	04/18/2009	=	nd of 2008/Q4		
~ <del>•</del> ••••••	ACCUN	MULAT	ED [	DEFERRED INCOME TAXE	S (Account 190)			
1. R	Report the information called for below concerning the respondent's accounting for deferred income taxes.							
2. A	Other (Specify), include deferrals relating to	other	r inc	ome and deductions.				
Line	Description and Location	on			Balance of Begining of Year	T	Balance at End of Year	
No.	(a)				of Year (b)		of Year (c)	
1	Electric			<u> </u>				
2	Alternative Minimum Tax Credit	<del></del>			374	4,399	859,863	
3	Tax Operating Loss Carryforwards						143,373	
4								
5	Deferred Income Tax Assets (See Note 1)				10,150	B,343	7,925,939	
6								
7	Other							
8	TOTAL Electric (Enter Total of lines 2 thru 7)		<del></del>		10,532	2,742	8,929,175	
9	Gas							
10								
11								
12								
13								
14								
15	Other TOTAL Gas (Enter Total of lines 10 thru 15							
17	Other (Specify)							
18					10,53	2.742	8,929,175	
	10 THE (NEXT 100) (10 tall of mice of, 10 tall of 11)			Notes		_,,		
				•				
_								

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
· ·	(1) <u>X</u> An Original	(Mo, Da, Yr)			
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4		
FOOTNOTE DATA					

F	DOTNOTE DATA	
Schedule Page: 234 Line No.: 5 Column: b		
Contributions in Aid of Construction Customer Advances Purchased Power Fuel Adjustment Clause Deferred Compensation Bad Debt Other	1,287,350 4,515,853 3,643,810 365,244 335,813 10,273	
Schedule Page: 234 Line No.: 5 Column: c		
Contributions in Aid of Construction Customer Advances Purchased Power Fuel Adjustment Clause Deferred Compensation Bad Debt Other	2,001,865 5,005,279 - 491,411 371,180 56,204 7,925,939	

Nam	e of Respondent	This Rep	ort is:	Date of Report (Mo, Da, Yr)	1	Year/Period of Report
UNS	Electric, Inc.	(1)	An Original A Resubmission	(Mo, Da, Yr) 04/18/2009	F	End of 2008/Q4
	ACCU	1 -	DEFERRED INCOME TAX		<b></b>	
1. R	eport the information called for below conce		· · · · · · · · · · · · · · · · · · ·	***************************************	es.	
	t Other (Specify), include deferrals relating to			,		
				5-1		5.1
No.	Description and Locati	Off		Balance of Begining of Year	ļ	Balance at End of Year
4	(a)			(b)	0.000	(c)
	Electric				4 200	050 000
2	Alternative Minimum Tax Credit			3/2	4,399	859,863
3	Tax Operating Loss Carryforwards					143,373
4						
5	Deferred Income Tax Assets (See Note 1)			10.156	5,343	7,925,939
- 6	0.1			transitation and the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the transitation of the trans	$\longrightarrow$	
7	Other			40.504		2.000.477
8	TOTAL Electric (Enter Total of lines 2 thru 7)			10,532	2,742	8,929,175
9	Gas					
10						
11						
12						
13						
14		·····				
	Other					
16						
17	Other (Specify)					
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)			10,532	2,742	8,929,175
			Notes			······································
:						
ļ						
						I

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4				
FOOTNOTE DATA							

1	JOINGIL DAIA	
Schedule Page: 234 Line No.: 5 Column: b		
Contributions in Aid of Construction Customer Advances Purchased Power Fuel Adjustment Clause Deferred Compensation Bad Debt Other	1,287,350 4,515,853 3,643,810 365,244 335,813 10,273	
Schedule Page: 234 Line No.: 5 Column: c		
Contributions in Aid of Construction Customer Advances Purchased Power Fuel Adjustment Clause Deferred Compensation Bad Debt Other	2,001,865 5,005,279 491,411 371,180 56,204 7,925,939	

Name of Respondent UNS Electric, Inc.		This Report is: (1) X An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009		Year/Period of Report End of 2008/Q4	
serie requi	eport below the particulars (details) called f s of any general class. Show separate tota rement outlined in column (a) is available fr pany title) may be reported in column (a) pro	ils for common and prefer rom the SEC 10-K Report ovided the fiscal vears for	nd preferred red stock. I Form filing, both the 10	stock at f informat a specifi -K report	tion to meet tl c reference to and this repo	ne stock report ort are co	exchange reporting form (i.e., year and empatible.
2. E	ntries in column (b) should represent the nu	ımber of shares authorize	d by the arti	icles of in	corporation a	s amen	ded to end of year.
Line No.	Class and Series of Stock Name of Stock Series		Number of s Authorized by		Par or Sta Value per st	,	Call Price at End of Year
	(a)		(b)		(c)		(d)
1	Common Stock			1,000			
3	Account 201		***************************************	1,000			
4							
5							
6							
7							
8			·····				
9							
10 11							
12			***************************************				
13							
14		,					
15							
16							
17							
18							
19 20					<del></del>		
21					······································		**************************************
22			· · · · · · · · · · · · · · · · · · ·	1			
23							
24							
25							
26							
27 28					<del> </del>		
29						~~~	
30							·······
31							
32							
33	<u> </u>						
34					<del></del>		
35			×				
36							
38							
39	<u> </u>		<u></u>				
40							
41							
42							

Name of Respondent UNS Electric, Inc.		This Report Is: (1) X An Original (2) A Resubmi	ssion	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Repor End of 2008/Q4	1
which have not yet be 4. The identification of non-cumulative.	if each class of preferred	I stock should show the	es of stock author e dividend rate ar ssued is nominal	rized to be issued by a and whether the divider	nds are cumulative or	and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s
Give particulars (detains pledged, stating name	ls) in column (a) of any in the of pledgee and purport	nominally issued capita	al stock, reacquire	ed stock, or stock in si	nking and other funds v	which
OUTSTANDING P (Total amount outstar for amounts held	ER BALANCE SHEET iding without reduction diby respondent)	AS REACQUIRED S		1		
Shares (e)	Shares Amount		Cost (h)	Shares (i)	Amount (j)	1
1,000	10					1 2
1,000				•		3
						4
						5
					120,200,4120,4140,410	7
·						8
						9
						10
						11
						13
						14
						15
						16
						17
						18
						20
		<u> </u>				21
						22
						23
						24 25
						26
						27
						28
						29
						30
						32
						33
						34
			,			35
						36 37
	<u> </u>					38
						39
						40
						41
						42

Name	of Respondent	This (1)	Rep	ort is: An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
(1) X An Original (Mo, Da, Yr) UNS Electric, Inc. (2) A Resubmission 04/18/2009						End of
	OT			-IN CAPITAL (Accounts 2	108-211, inc.)	
	below the balance at the end of the year and the			<u>.</u>		l accounts Provide a
subhe: columi	ading for each account and show a total for the ans for any account if deemed necessary. Explain	count	t, as	well as total of all accoun	ts for reconciliation with balan-	ce sheet, Page 112. Add more
change (a) Do	nations Received from Stockholders (Account 20	8)-Sta	te ar	mount and give brief expla	anation of the origin and purpo	se of each donation.
(b) Re	duction in Par or Stated value of Capital Stock (A	ccoun	t 209	9): State amount and give	e brief explanation of the capita	al change which gave rise to
amour	its reported under this caption including identifica in on Resale or Cancellation of Reacquired Capit	tion w al Stor	nuru nk (A	ne class and selles of stor Account 210): Report bala	ince at beginning of year, cred	lits, debits, and balance at end
of vea	r with a designation of the nature of each credit a	nd det	oit id	entified by the class and	series of stock to which related	l. (
(d) Mis	scellaneous Paid-in Capital (Account 211)-Classil	y amo	unts	included in this account	according to captions which, to	ogether with brief explanations,
disclos	se the general nature of the transactions which ga	ive ris	e to	tne reported amounts.		
Line   No.		em a)				Amount (b)
	Account 208 - Donations Received from stockhol					
2	- Paid-In Capital from UniSource Energy Servic	es, Inc	<b>&gt;</b> .			58,906,477
3			:1 - L C			
	Account 209 - Reduction in Par of Stated Value	of Cap	itai S	STOCK		
5	Account 210 - Gain on Resale or Cancellation of	Reac	nnite	ed Capital Stk		
7	Account 210 - Cally 617 / Cooks 61 Callocation Cr					
L	Account 211 - Miscellaneous Paid-in Capital					
9	- Adjust Acquistion Adjustment for Direct Costs					-19,816
10						
11						
12				To Assignment A		
13 14						
15					, <u> </u>	
16						
17						
18					······································	
19						
20						
21 22						
23		····				
24						
25						
26						
27						
28		···········				
29						
30 31						
32						
33						
34						
35		<b></b>				
36						
37						
38 39						
29						
40	TOTAL					58,886,661

Name	of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report	
	Electric, Inc.	(1) 区An Original (2) A Resubmission		End of 2008/Q4	
		LONG-TERM DEBT (Account 221, 222,			
Reacci 2. In 3. Fo 4. Fo dema 5. Fo issue 6. In 7. In 8. Fo Indica 9. Fu issue	eport by balance sheet account the partic quired Bonds, 223, Advances from Associated Commissor bonds assumed by the respondent, incommendation assumed by the respondent, incommended assumed by the respondent, incommended assumed by the respondent, incommended assumed by the respondent, incommended assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed assumed as	ciated Companies, and 224, Other lor sion authorization numbers and date lude in column (a) the name of the ise, report separately advances on notes names of associated companies from (a) the name of the court -and date of bonds or other long-term debt original or discount with respect to the amount e listed first for each issuance, then the on, such as (P) or (D). The expenses	ng-Term Debt. s. suing company as well as and advances on open a my which advances were refected to the fourt order under which sally issued. It of bonds or other long-tente amount of premium (in the premium or discount should be the expense, premium or the sally is the texpense, premium or the sally is the texpense, premium or the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sall is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is the sally is t	a description of the bonds. accounts. Designate ceived. such certificates were erm debt originally issued. parentheses) or discount. buld not be netted. or discount associated with	
Line	Class and Series of Obl	igation, Coupon Rate	Principal Amoun	t Total expense,	
No.	(For new issue, give commission A	uthorization numbers and dates)	Of Debt issued	Premium or Discount	
	(a)		(b)	(c)	
	7.61% UNS Electric Note		60,000,0	792,795	
2	UNS Electric Revolving Credit Facility		45,000,0	000 89,233	
4	ONS Electric Revolving Credit Facility		10,000,0		
5	6.5% 2015 Senior Unsecured Notes		50,000,0	000 341,137	
6	7.1% 2023 Guaranteed Notes Series B		50,000,0	000 341,137	
7					
8					
9					
10					
11					
12					
14					
15					
16	• .				
17					
18					
19					
20					
21					
22					
23					
25					
26					
27					
28					
29					
30					
31					
32					
+					
33	TOTAL		205,000	,000 1,564,302	

33 TOTAL

Name of Respondent			This Report Is:	in al	Date of Report	Year/Period of Report	
UNS Electric, Ir	nc.		(1) X An Orig	lmai bmission	(Mo, Da, Yr) 04/18/2009	End of2008/Q4	
		LO	1 ' ' L	ccount 221, 222, 22	l 3 and 224) (Continued)		
11. Explain ar on Debt - Cred 12. In a footne advances, sho during year. Of 13. If the resp and purpose of 14. If the resp year, describe 15. If interest expense in collong-Term De	ny debits and credit.  bote, give explanation for each complete commission condent has pleased the pleage.  condent has any such securities expense was inclumn (i). Explained the condent and account	edits other than determined that of the pany: (a) principal authorization nudged any of its lor long-term debt sin a footnote. curred during the man a footnote an 430, Interest on I	ebited to Account Accounts 223 and al advanced during ambers and dates and the secundary because the secundary because on any oblig by difference between between to Associated	d 224 of net chang g year, (b) interest rities give particular ve been nominally ations retired or re een the total of cold d Companies.	and Expense, or credite es during the year. With added to principal amounts ars (details) in a footnote issued and are nominal	unt, and (c) principle reports including name of pledge lly outstanding at end of year, include such interest on	aid gee
Nominal Date of Issue	Date of Maturity	Date From	ATION PERIOD  Date To	(Total amount reduction fo	itstanding toutstanding without r amounts held by spondent)	Interest for Year Amount	Line No.
(d) 08/11/2003	(e) 08/11/2008	(f) 08/11/2003	(g) 08/11/2008		spondent)	(i) 2,803,017	1
06/11/2003	00/11/2006	08/11/2003	00/11/2008			2,003,017	2
08/11/2006	08/11/2011	08/11/2006	08/11/2011		8,000,000	837,258	3
						4.000.000	4
08/07/2008	08/07/2015	08/07/2008 08/07/2008	08/07/2015 08/07/2023		50,000,000 50,000,000	1,309,028 1,429,861	5 6
							7
							9
							10
							11 12
							13
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<u> </u>					14
							15
							16
		<u> </u>					17
							18 19
		<u></u>					20
							21
							22
							23
							24
							25
							26 27
							28
	<del> </del>						29
	,						30
							31
		ļ	-				32
	<u> </u>	<b></b>					-

108,000,000

6,379,164

Vame	of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report					
UNS I	Electric, Inc.	(2) A Resubmission	End of 2008/Q4						
	RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME								
compusible ye the ye 2. If the separa memb 3. A s	port the reconciliation of reported net income for atation of such tax accruals. Include in the reconcil.  ar. Submit a reconciliation even though there is ne utility is a member of a group which files a concate return were to be field, indicating, however, in er, tax assigned to each group member, and bas substitute page, designed to meet a particular necove instructions. For electronic reporting purpos	ciliation, as far as practicable, the same no taxable income for the year. Indicat isolidated Federal tax return, reconcile tercompany amounts to be eliminated is of allocation, assignment, or sharing ed of a company, may be used as Long	e detail as furnished on Sch te clearly the nature of each reported net income with ta in such a consolidated retur of the consolidated tax among g as the data is consistent a	reconciling amount.  xable net income as if a  n. State names of group  ong the group members.  nd meets the requirements of					
ine	Particulars (I	Details)		Amount (b)					
No.	(a) Net Income for the Year (Page 117)			3,763,587					
	Reconciling Items for the Year:		<u> </u>						
3	resortaining femo for the 1551.								
	Taxable Income Not Reported on Books								
	Customer Advances		<u> </u>	1,235,924					
	CIAC			1,981,339					
7									
8									
9	Deductions Recorded on Books Not Deducted fo	r Return							
10	Federal and State Income Tax Expense			2,408,627					
11	Other			1,950,894					
12			- N-MH-V						
13									
	Income Recorded on Books Not Included in Retu	ırn		0.000					
	Accrued Interest			3,283					
	AFUDC Equity			322,167					
17									
18	Data Nat Charged Against Book	Language							
	Deductions on Return Not Charged Against Bool State Income Taxes	k income							
	PPFAC			9,286,554					
	Tax Depreciation in Excess of Book Depreciation	1	<u> </u>	3,043,632					
	Repairs Capitalized			5,226,714					
	Deductible Service Costs			365,851					
	Other			73,383					
26			W						
	Federal Tax Net Income			-6,981,213					
28	Show Computation of Tax:								
29	Federal Income Tax at 35%			-2,443,425					
30				100 (1975) 1980 (1970) (1971)					
	*Affiliated Group Information			Comments (Selected Selected					
32									
33									
34									
35									
36			<del>,</del>						
37 38									
39									
40									
41									
42									
43									
44									

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
·	(1) <u>X</u> An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4
	FOOTNOTE DATA	,	

Schedule Page: 261 Line No.: 11 Column: b		
Bad Debt Expense for Books in Excess of Tax	530,646	
Contributions Carryover	79,201	
Deferred Expenses - EPS	132,602	
Dividends Equivalents	21,743	
FAS 112	91,869	
Incentive Comp - PEP	264,317	
Rate Case Expenses	358,333	
Restricted Stock - Directors	63,129	
SERP	102,142	
Stock Options	160,102	
Pension	66,778	
Meals & Entertainment	20,555	
Vacation	59,477	
	1,950,894	
Schedule Page: 261 Line No.: 25 Column: b		
Rabbi Trust	52,416	
Restricted Stock	20,967	
	73,383	

## Schedule Page: 261 Line No.: 31 Column: a

Affiliated Group Members	Percentage Owned	Federal Income Tax Assigned
UniSource Energy Corporation		(2,349,240)
Advanced Energy Technologies, Inc. Escavada Leasing Company	100%	(436,440) 2,851
MEH Equities Management Company	100%	(18, 344)
Millennium Energy Holdings, Inc.	100%	137,275
Millennium Environmental Group, Inc. Nations Energy Corporation	100% 100%	(63,021) (482)
San Carlos Resources, Inc.	100%	( ,
Southwest Energy Solutions, Inc.	100%	253,869
Tucson Electric Power Company	100%	(13, 318, 102)
Tucsonel, Inc.	100%	260 205
UniSource Energy Development Company	100%	362,325
UniSource Energy Services, Inc.	100%	891 .
UNS Gas, Inc.	100%	1,193,964
UNS Electric, Inc.	100%	(1,324,752)
Total		(15,559,206)

The Affiliated Group files a consolidated federal income tax return. The tax liability of the group is first allocated to members in accordance with section 1.1552-1(a)(2) of the Income Tax Regulations. The Group has elected 100% as the fixed percentage to be used to allocate additional amounts to members in accordance with section 1.1502-33(d)(3) of the regulations.

	of Respondent	This F	Report Is:  X  An Original	Date of Report (Mo, Da, Yr)	Year/Per End of	iod of Report 2008/Q4
UNS	Electric, Inc.	(2)	A Resubmission	04/18/2009		
		TAXES AC	CRUED, PREPAID AND C	HARGED DURING YEA	\R	
the ye ac <mark>tual</mark> 2. Inc	re particulars (details) of the con ar. Do not include gasoline and , or estimated amounts of such lude on this page, taxes paid du	i other sales taxes which taxes are know, show the uring the year and charge	have been charged to the a e amounts in a footnote and d direct to final accounts, (	accounts to which the ta d designate whether esti not charged to prepaid o	xed material was cha mated or actual amo or accrued taxes.)	rged. If the
Enter	the amounts in both columns (d	i) and (e). The balancing	of this page is not affected	t by the inclusion of thes	e taxes.	a tayaa aaariind
3. Inc	lude in column (d) taxes charge	d during the year, taxes	charged to operations and	otner accounts through (	a) acciuais ciedileu i	o taxes accined,
	ounts credited to proportions of		e to current year, and (c) ta	xes paid and charged di	rect to operations or i	accounts other
than a 4. Lis	ccrued and prepaid tax account t the aggregate of each kind of t	ts. tax in such manner that t	he total tax for each State a	and subdivision can read	fily be ascertained.	
T	1	DALANCE AT DE	GINNING OF YEAR	Tayes	Taxes	
Line No.	Kind of Tax (See instruction 5)	Taxes Accrued		l axes Charged During	laxes Paid During	Adjust- ments
140.	, i	(Account 236)	Prepaid Taxes (Include in Account 165)	Year	During Year	(f)
	(a)	(b)	(c)	(d) ·	(e)	(1)
	Federal			0.500 750	0.400.000	
2	Income	-623,330		-2,502,758	-3,183,383	
3	FICA	10,979		788,355	789,466	
4	Unemployment	437		10,139	10,399	
5						
6	Subtotal	-611,914		-1,704,264	-2,383,518	
7		······································				
8	State & Local - Arizona					
9	Income	-163,875		-359,583	-358,466	
10	Prepaid Tax - ACC			196,416	305,150	
11	Real & Personal Prop Tax	1,603,192		3,392,421	3,300,418	
		672	<del></del>	12,894	13,308	<u> </u>
12	Unemployment	012	<u> </u>	12,004	10,000	***
13	Other Taxes					
14			<b> </b>			
15						
16						
17	Subtotal	1,439,989		3,242,148	3,260,410	
18						
19						
20						
21						
22						
23						
24						
						<b></b>
25			<u> </u>			
26		<del> </del>				
27		<u> </u>				······································
28			<b></b>			
29						
30						
31						
32						
33						
34						
35						
36						
37		<u> </u>	<del> </del>			
38	<u> </u>					
<u></u>	<u> </u>	<u> </u>				
39						
40						
41	TOTAL	828,07	5	1,537,884	876,892	

Name of Respondent			Inis:	Report Is:	dinal			o, Da, Yr)	real/Period		
UNS Electric, Inc.			(1) X An Original (2) A Resubmission			04/18/2009		End of	2008/Q4		
	TAXES A	CCR		1 1			RING Y	EAR (Continued)			
5. If any tax (exclude Fed identifying the year in colu 6. Enter all adjustments ob parentheses. 7. Do not include on this transmittal of such taxes t 8. Report in columns (i) the identification of the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes to the such taxes taxes to the such taxes taxes to the such taxes taxes taxes taxes to the such taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes taxes tax	eral and State income tax imn (a). If the accrued and prepaid page entries with respect to the taxing authority.	es)- i tax to de	accou	s more the ints in colu I income ta	mn (	e year, show the f) and explain ear or taxes collected	require ch adju	d information separate stment in a foot- note. gh payroll deductions o	Designate del	oit adjustm nding	ents
<ol><li>Report in columns (i) to pertaining to electric opera</li></ol>	nrough (i) how the taxes we stions. Report in column	/ere ( /I) th	distrib e amo	utea. Kep unts charo	on in ied to	Column (I) only to Accounts 408.1	ne arm and 10	ounts charged to Acco	r utility departm	ents and	
amounts charged to Acco	unts 408.2 and 409.2. Als	so sh	nown i	n column (	i) the	taxes charged to	o utility	plant or other balance	sheet accounts	<b>S</b> .	-
9. For any tax apportione	d to more than one utility	depa	ertmen	it or accou	nt, st	ate in a footnote	the bas	sis (necessity) of appo	rtioning such ta	x.	
BALANCE AT I						S CHARGED		I. Adjustments to Be			Line
(Taxes accrued	Prepaid Taxes (Incl. in Account 165)	(Acc	El count 4	ectric 408.1, 409.	.1)	Extraordinary Ite (Account 409	ems .3)	Adjustments to Re Earnings (Account 4)	39)  🗸 🗀	1	No.
Account 236) (g)	(h)		,	(i)		<u> </u>		(k)	(1)		
		***************************************									1
57,295	1,11,4			-3,812,					1	,309,825	2
9,868				392,9			<del></del>			395,413	3
177				10,	139			ļ			4 5
				2 400						,705,238	6
67,340				-3,409,	502					,105,236	7
							.,				8
404.000		_		-139,0	010					-220,573	9
-164,992	108,734			-135,	010					196,416	10
1 606 106	100,734			3,186,4	420			<u> </u>		206,001	11
1,695,195 258					894					200,001	12
236		<del> </del>			240					-78,240	13
		<del> </del>		70,,	270	:					14
		<u> </u>							<del></del>		15
		-									16
1,530,461	108,734			3,138,	544					103,604	17
7,000,101											18
		ļ									19
											20
		-									21
											22
				***************************************							23
											24
											25
											26
											27
											28
		<u> </u>					·····				29
											30
		<u> </u>									31
		<u> </u>				<u> </u>				·	32
	<u> </u>	ļ									33
	<u> </u>					<u> </u>					34 35
		╀				<b> </b>					36
		┼									37
		-									38
	<u> </u>	+		······································			<del></del>				39
		+	·						_		40
		+-	····					+			<del>                                     </del>
										4 000 010	
1,597,801	108,734	1		-270	,958					1,808,842	41

	of Respondent Electric, Inc.	(2) A	i Original Resubmission	Date of Re (Mo, Da, \ 04/18/200	(r) End	/Period of Report of2008/Q4
4 0-	port below the particulars (details) ca			S (Account 253)		
	r any deferred credit being amortized			••		
3. Mii	nor items (5% of the Balance End of	Year for Account 253 or a	mounts less th	an \$10,000, whichever is	greater) may be group	ed by classes.
Line	Description and Other	Balance at	C	DEBITS		Balance at
No.	Deferred Credits	Beginning of Year	Contra Account	Amount	Credits	End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1	Deferred Reclamation Costs	327,921	VAR	227,968	40.400	99,953 8,622
2	Other Deferred Credits	13,605	925	15,103	10,120	0,022
3						
4						
5 6						
7						
8	-					
9						
10						
11						
12						
13						
14			<del>,,,</del>			
15						
16						
17 18						
19						
20						
21			1			
22						
23						
24						
25						
26						
27						
28	<del></del>					
29						
30						
32						
33				***		
34						
35						
36						
37						
38			ļ			
39	<u></u>					
40						
41						
42	<u> </u>			+		
43			<b></b>			
4:						
46			<u> </u>			
\frac{-1}{2}						
4	TOTAL	341,526		243,071	10,120	108,575

	of Respondent Electric, Inc.	This Report Is: (1) X An Original (2) A Resubmission	/Ma Da Va	Year/Period of Report End of 2008/Q4
	ACCUMULATED	DEFFERED INCOME TAXES - OTH	HER PROPERTY (Account 282)	······································
1. Re	port the information called for below concern	ning the respondent's accounting	for deferred income taxes ra	ting to property not
subje	ct to accelerated amortization			
2. Fc	r other (Specify),include deferrals relating to	other income and deductions.		
			CHANGES D	URING YEAR
Line No.	Account	Balance at Beginning of Year	Amounts Debited	Amounts Credited
110.			to Account 410.1	to Account 411.1
	(a)	(b)	(c)	(d)
	Account 282			
	Electric	5,648,809	4,741,602	
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	5,648,809	4,741,602	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	5,648,809	4,741,602	
10	Classification of TOTAL			
11	Federal Income Tax	4,931,822	4,034,328	-10,92
12	State Income Tax	716,987	707,274	10,92
13	Local Income Tax			
		NOTES		
1				
1				

Name of Respondent			This Report Is: (1) X An Origin	1	Date of Report (Mo, Da, Yr)	Year/Period of Report	
UNS Electric, Inc.			(1) X An Origin (2) A Resub	nai mission	(MG, Da, TT) 04/18/2009	End of 2008/Q4	
Δ/	CUMULATED DEFE	BED INCOM					
3. Use footnotes		TILO HITOON	IL MOLLO - OTTILI	11101 2111 (100	out Lozy (continuou)		
5. Use loomotes	as required.						
CHANCES DUDIE	NO VEAD		ΔΙ	DJUSTMENTS			
Amounts Debited	ANGES DURING YEAR ounts Debited   Amounts Credited		Debits	33001111110	Credits	Balance at	Line
to Account 410.2	to Account 411.2		Amount	Accour	nt Amount	End of Year	No.
(e)	(f)	Account Credited (g)	(h)	Debite	d (j)	(k)	
(~)		(9)	(1)	(i)			
				1		10,390,411	
				·		10,030,411	
							3
							4
						10,390,411	
							6
							7
		<del></del>					8
						10,390,411	
			75°C#				10
						8,977,074	
						1,413,337	
1							13
						<u> </u>	

Name of Respondent This Re			Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report				
UNS	Electric, Inc.	(2)	X An Original A Resubmission	04/18/2009	End of				
	ACCUMULATED DEFFERED INCOME TAXES - OTHER (Account 283)								
	eport the information called for below concer	rning t	he respondent's accounting	for deferred income taxe	es relating to amounts				
	rded in Account 283.	41							
2. F	or other (Specify),include deferrals relating to	ootne	i income and deductions.	CHAROL	ES DURING YEAR				
Line	Account		Balance at	Amounts Debited	Amounts Credited				
No.	(a)		Beginning of Year (b)	to Account 410.1	to Account 411.1				
1	Account 283	- 7							
2	Electric	<del></del>			The state of the second second				
3									
4	Other		238,18	R 10	08,274 464,248				
5	Other		200,10		707,270				
6									
7									
8									
9	TOTAL Electric (Total of lines 3 thru 8)		238,18	8 10	08,274 464,248				
10	Gas								
11									
12			-	<u> </u>					
13									
14									
15									
16									
	TOTAL Gas (Total of lines 11 thru 16)								
18									
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and	18)	238,18	8 10	08,274 464,248				
20	Classification of TOTAL	~~~~							
21	Federal Income Tax		195,48	7 8	38,861 381,012				
22	State Income Tax		42,70	1	19,413 83,236				
23	Local Income Tax								
			NOTES						
	•								

Name of Respondent			This	Report Is:  X  An Original		Date of	of Report Da, Yr)	Year/Period of Report	
UNS Electric, Inc.			(2)	A Resubmission	3	04/18/	/2009	End of2008/Q4	
				RED INCOME TAXE					
3. Provide in the	space below explan	ations for P	age 2	76 and 277. Inclu	de amounts	s relating	to insignificant	items listed under Othe	er.
4. Use footnotes	as required.								
CHANGES DI	URING YEAR		***************************************	ADJUSTN	MENTS				
Amounts Debited	Amounts Credited		Debits	3		Credits		Balance at	Line
to Account 410.2	to Account 411.2	Account Credited (9)		Amount	Accoun Debited (i)		Amount	End of Year	No.
(e)	(f)	(g)		(h)	(1)		(j)	(k)	1
		100	1						2
		.,							3
								-117,786	
									5
									6
									7
									8
					****			-117,786	9
								200000000000000000000000000000000000000	10
								a - Sancaria - Cara - Cara - Cara - Cara - Cara - Cara - Cara - Cara - Cara - Cara - Cara - Cara - Cara - Cara	11
									12
	**************************************								13
**************************************			-+						14
									15
									16
									. 17
									18
								-117,786	19
									20
								-96,664	<b></b>
								-21,122	I
									23
	<u> </u>	NOT	=S (Co	ntinued)		<b>_</b>			
		14011		nunucu)					

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
FOOTNOTE DATA							

Schedule Page: 276 Line No.: 4 Column: k
The Other balance at the end of the year is comprised of the following amounts:

95,700 Rate Case Expenses (10,695) (202,792) (117,787) Pension SERP Total

Name	e of Respondent	This Report Is: (1) [X]An Original		Date of Report (Mo, Da, Yr)	1	riod of Report
UNS	Electric, Inc.	(1) X An Original (2) A Resubmis	sion	04/18/2009	End of	2008/Q4
	of	HER REGULATORY L		count 254)		
	eport below the particulars (details) called for cable.	concerning other re	gulatory liabili	ities, including rate	order docket nu	mber, if
2. Mi	nor items (5% of the Balance in Account 254	at end of period, or	amounts less	than \$50,000 which	th ever is less), i	nay be grouped
	asses.					
3. Fo	r Regulatory Liabilities being amortized, sho					, man 1
Line	Description and Purpose of	Balance at Begining of Current	Dŧ	EBITS		Balance at End of Current
No.	Other Regulatory Liabilities	Quarter/Year	Account Credited	Amount	Credits	Quarter/Year
	(a)	(b)	(c)	(d)	(e)	(f)
1	Purchased Power Fuel Adjustment Clause	9,286,554	555/565	189,464,437	186,637,334	6,459,451
2	ACC Decision # 66028					
3	Issued July 2003					
4						
5	DSM Program		456	221,563	428,417	206,854
6	ACC Decision # 70360					
7	Issued May 2008					
8						
.9	Renewable Energy Standard Tariff Plan		416	457,749	1,328,931	871,182
10	ACC Decision # 70315					
11	Issued April 2008		-			
12						
13	Unrealized Gains on Derivative	9,835,572	175/176/244	44,069,141	34,233,569	
14	ACC Decision # 69202					
15	Issued December, 2006					
16						
17						
18						
19						
20			****			
21						
22						
23						
24						
25						
26			***************************************			
27						
28		<b></b>				
29						
30						
31						
32	***					
33					**************************************	
34						
35						
36						
37						
38						
39						
40		+				
41	TOTAL	19,122,126		234,212,890	222,628,251	7,537,487

lame	of Respondent	This (1)	Report is:  X An Original	Date of Report (Mo, Da, Yr)		ear/Period of Report			
UNS	Electric, Inc.	(2)	A Resubmission	(WO, Da, 11) End of 2008/Q4		nd of 2008/Q4			
	ELECTRIC OPERATING REVENUES (Account 400)								
elated 2. Rep 3. Rep or billion each n	The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH ated to unbilled revenues need not be reported separately as required in the annual version of these pages.  Report below operating revenues for each prescribed account, and manufactured gas revenues in total.  Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added belifting purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of ch month.  If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.								
l. If in	creases or decreases from previous period (columns (c),(	e), and	(g)), are not derived from previously re	eponed figures, explain any inc	onsiste	incles in a footnote.			
ine No.	Title of Acco	unt		Operating Revenues Yea to Date Quarterly/Annua		Operating Revenues Previous year (no Quarterly)			
1	Sales of Electricity (a)			(b)		(c)			
2	(440) Residential Sales			92,231	.621	85,759,676			
	(442) Commercial and Industrial Sales								
4	Small (or Comm.) (See Instr. 4)			69,412	2.607	63,570,755			
	Large (or Ind.) (See Instr. 4)			19,626		15,431,353			
6	(444) Public Street and Highway Lighting	~~~		<del></del>	3,082	383,579			
7	(445) Other Sales to Public Authorities				1002	333,0.0			
	(446) Sales to Railroads and Railways								
9	(448) Interdepartmental Sales				$\dashv$				
				181,638	2 015	165,145,363			
10				10,168		234,273			
11	(447) Sales for Resale TOTAL Sales of Electricity			191,807		165,379,636			
12					10775 	100,079,000			
13				191,807	7 030	165,379,636			
14				191,607	,030	165,579,656			
15	Other Operating Revenues								
16		<del></del>		4.000	740	007.000			
17	(451) Miscellaneous Service Revenues			1,220	0,716	887,998			
18				100		24.546			
19				428	3,014	314,545			
20	(455) Interdepartmental Rents					203 250			
21	(456) Other Electric Revenues			1,448		2,376,590			
	(456.1) Revenues from Transmission of Electrici	ty of C	Others		9,654				
23	(457.1) Regional Control Service Revenues								
24	(457.2) Miscellaneous Revenues								
25	<u></u>								
	TOTAL Other Operating Revenues				3,658				
27	TOTAL Electric Operating Revenues			194,910	3,688	168,958,769			
	•								

Name of Respondent UNS Electric, Inc.		This Report Is: (1) X An Original (2) A Resubmiss	ion	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Rep End of 2008/0	
	E	LECTRIC OPERATING		<b>{</b>		
Commercial and industrial Sales, Accorespondent if such basis of classification in a footnote.)     See pages 108-109, Important Change	ount 442, may be classi is not generally greater es During Period, for im	ified according to the basis than 1000 Kw of demand. portant new territory added	of classification ( (See Account 44) and important ra	Small or Commercial, and 2 of the Uniform System of	of Accounts. Explain basis of clas	d by the sification
<ul><li>7. For Lines 2,4,5,and 6, see Page 304 for</li><li>8. Include unmetered sales. Provide details</li></ul>			s.			•
		<b>:</b>				
MEGAV	VATT HOURS SOLI	<u> </u>		AVG NO CUSTO	MERS PER MONTH	Line
Year to Date Quarterly/Annual	Amount Previous y		Current Ye	ar (no Quarterly)	Previous Year (no Quarterly	
(d)		e) .		(f)	(g)	
						1
822,497		854,119		79,378	79,0	44 2
						3
619,581		626,738	<u> </u>	10,334	10,1	61 4
219,003		198,728		18		14 5
2,237	,	2,247		257	2	52 6
				•		7
						8
						9
1,663,318		1,681,832		89,987	89,4	
152,947		2,548		2		1 11
1.816,265		1,684,380	·	89,989	89,4	
		4.004.000		90.000	200.4	13
1,816,265		1,684,380		89,989	89,4	72 14
Line 12, column (b) includes \$	9,215,518	of unbilled revenues.			<u> </u>	
Line 12, column (d) includes	80,972	MWH relating to unbi	lled revenues			
, , ,		•				
						ļ
						ĺ
;						
İ						

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) <u>X</u> An Original	(Mo, Da, Yr)					
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4				
FOOTNOTE DATA							

Schedule Page: 300 Line No.: 12 Column: b		
Includes Unbilled Revenues: Customer Class- Residetial Commercial Industrial Public Street Lighting Sales for Resale	4,120,694 3,270,861 1,792,235 19,145 12,583 9,215,518	
Schedule Page: 300 Line No.: 12 Column: d		
Includes Unbilled Sales (MWH): Customer Class- Residetial Commercial Industrial Public Street Lighting Sales for Resale	27,406 115 130 18,577 34,744 80,972	

Name	e of Respondent	This Repo	rt Is: In Original	Date of Repo (Mo, Da, Yr)		eriod of Report
UNS	Electric, Inc.		Resubmission	04/18/2009	End of	2008/Q4
		1,, [_]	LECTRICITY BY RA	TE SCHEDULES		
1 12	eport below for each rate schedule in e			<u>,</u>	number of customer	verage Kwh per
ı, r.c custo	mer, and average revenue per Kwh, ex	xcluding date for Sales	for Resale which is re	eported on Pages 310-3	111.	
2. Pr	ovide a subheading and total for each	prescribed operating re	venue account in the	sequence followed in "	Electric Operating Re	venues," Page
	301. If the sales under any rate schedu	ule are classified in mor	e than one revenue a	account, List the rate sc	hedule and sales data	under each
applic	cable revenue account subheading.		in and adult to the man	ma ravanua aanaunt ala	ensification (such as a	annoral racidential
3. W	there the same customers are served the dule and an off peak water heating sch	inder more than one rai	le scriedule in the sai	me revenue account cia vial echedule should der	issincation (such as a note the duplication in	number of reported
	mers.	edule), the entries in ec	nami (a) for the spec	na concuer on our de	ioto tito dupilozitori iri	transport or reported
4. Th	ne average number of customers should	ld be the number of bills	rendered during the	year divided by the nur	nber of billing periods	during the year (12
if all l	oillings are made monthly).					
5. Fo	or any rate schedule having a fuel adju-	stment clause state in a	footnote the estimat	ted additional revenue b	illed pursuant thereto.	
	eport amount of unbilled revenue as of				ZW/s ot Coloo	Hayanya Dar
Line	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold
No.	(a)	(b)	(c)	(a)	(e)	(f)
	Account 440 - Residential				0.500	0.1404
	Santa Cruz Residential	126,701	14,246,965	14,848	8,533	0.1124
3	Santa Cruz Residential CARES					
4	Mohave Residential	701,762	77,950,493	63,525	11,047	0,1111
5	RES-01-TOU	, · 8	942	1	8,000	0.1178
6	Dusk to Dawn Lighting Service	615	108,410	1,005	612	0.1763
7	Residential Unbilled	-6,590	-75,190			0.0114
8	Duplicate Customers					
9	Total Account 440	822,496	92,231,620	79,379	10,362	0.1121
10						
11	Account 442 - Commercial					
	Santa Cruz Small General Serv.	23,505	3,155,345	2,019	11,642	0.1342
	Mohave Small General Service	69,136	8,320,330	5,645	12,247	0.1203
	Large General Service	501,596	54,909,894	2,063	243,139	0.1095
	Large General Service TOU	3,068	331,612	11	278,909	0.1081
	Interruptible Power Service	24,639	2,267,449	25	985,560	0.0920
	Dusk to Dawn Lighing	1,687	311,918	571	2,954	0.1849
		1,007	311,010		2,004	0.7040
	Billed Commercial Adjustment  Commercial Unbilled Revenue	-3,977	116.057			-0.0292
	······································					-0.0232
	Duplicate Customers	040.054	00 440 005	10.224	59,963	0.1120
21	Total Account 442 - Commercial	619,654	69,412,605	10,334	38,803	0.1120
22						
	Account 442 - Industrial				F 145 400	0.4000
	Large Power Serv - Distribution	54,154	5,612,848	10	5,415,400	0.1036
	Large Power Serv - Trans TOU	148,383	12,414,767	8	18,547,875	0.0837
	Billed Industrial Adjustment	-2,111	-193,244			0.0915
27	Industrial Unbilled Revenue	18,504	1,792,235	:		0.0969
28	<u> </u>	218,930	19,626,606	18	12,162,778	0.0896
29	Acct 444 - Public Street Lighting					
30	Santa Cruz Samil General Serv	752	101,123	33	22,788	0.1345
31	Mohave Small General Service	395	43,717	14	28,214	0.1107
32	Large General Service	216	23,610	5	43,200	0.1093
33	Dusk to Dawn Lighting	841	192,986	205	4,102	0.2295
34	Public Street Lighting Unbilled	33	6,646			0.2014
35	Total Account 444	2,237	368,082	257	8,704	0.1645
36						
37						
38						
39						
40						***************************************
41	TOTAL Billed	1,655,274	179,799,167	89,988	18,394	0.1086
42	<del></del>	8,043			0	0.2287
43		1,663,317	181,638,915	89,988	18,484	0.1092

Name of Respondent	This Report is:		Year/Period of Report	
	(1) X An Original	(Mo, Da, Yr)		
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4	
	FOOTNOTE DATA			
Schedule Page: 304 Line No.: 3 Colun	n: a	The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon		
Due to a change in accounting the	CARES revenues are includ	ed in the oth	er residential	
revenue amounts.			No. 201/2010/2010/2010/2010/2010/2010/2010/	
Schedule Page: 304 Line No.: 7 Colun				
The amount represents the net char		ng the year.	Unbilled sales at	
year-end are reported on page 301				
Schedule Page: 304 Line No.: 7 Colun			<u> </u>	
The amount represents the net char		uring the year	r. Unbilled	
revenues at year-end are reported on page 301.				
Schedule Page: 304 Line No.: 19 Colu				
The amount represents the net char		ng the year.	Unbilled sales at	
year-end are reported on page 301		. <del>A law is law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law as a same law </del>		
Schedule Page: 304 Line No.: 19 Colu	mn; c			
The amount represents the net char	<u>ige</u> in unbilled revenues d	luring the yea.	r. Unbilled	
revenues at year-end are reported				
Schedule Page: 304 Line No.: 27 Colu	mn: D		**************************************	
The amount represents the net char	nge in unbilled sales duri	ng the year.	Unbilled sales at	
year-end are reported on page 301			**************************************	
Schedule Page: 304 Line No.: 27 Colu		1.1.		
The amount represents the net char		uring the yea	r. Unbilled	
revenues at year-end are reported				
Schedule Page: 304 Line No.: 34 Columbia The amount represents the net characteristics.		nor the	Umbilled seles of	
year-end are reported on page 301		ing the year.	ouprired sares at	
		***************************************		
Schedule Page: 304 Line No.: 34 Columbia The amount represents the net characteristics.		bring the was	r Unhilled	
revenues at year-end are reported		iorring cire year	T. OHNTITEG	
Schedule Page: 304 Line No.: 42 Colu		ing proof a management and a second a second a second a second as a second as a second as a second as a second		
The amount represents the net cha		sa tha man	Unbilled colon of	

The amount represents the <u>net change</u> in unbilled sales during the year. Unbilled sales at year-end are reported on page 301.

Schedule Page: 304 Line No.: 42 Column: c

The amount represents the <u>net change</u> in unbilled revenues during the year. Unbilled revenues at year-end are reported on page 301.

Name of Respondent UNS Electric, Inc.	This Report Is: (1) [X] An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4		
SALES FOR RESALE (Account 447)					
1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy conscity, etc.) and any settlements for impalanced exchanges on this schedule. Power exchanges must be reported on the					

power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any

ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line	Name of Company or Public Authority	Statistical	FERC Rate	Average		mand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
1	Comision Federal de Electricidad	LF				
2						
3	Barclays	SF	WSPP			
4	Constellation Commodities Group	SF	WSPP			
5	Conoco-Phillips Energy	SF	WSPP			
6	Credit Suisse Energy Marketing	SF	WSPP			
7	Morgan Stanley Commodities Group	SF	WSPP			
8	Pacificorp	SF	WSPP			
9	Powerex	SF	WSPP			
10	Tucson Electric Power	SF	ER07-964-001			
11	Inadvertant					
12						
13						
14	·					
	Subtotal RQ				0	0
	Subtotal non-RQ				0	0
	Total				0	0

UNS Electric, Inc.  (1) An Original (Wo, Da, Yr) A Resubmission (Mo, Da, Yr) A Resubmission (Mo, Da, Yr) A Resubmission (Mo, Da, Yr) SALES FOR RESALE (Account 447) (Continued)  OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.  AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.  4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for column (b) through (k)  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  8. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (b), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered
SALES FOR RESALE (Account 447) (Continued)  OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.  AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.  4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  8. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (b), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (b) the average monthly coincident peak (CP) demand in column (b) the majoration of the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatt netered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report death in column (g)
DS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.  AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.  4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k).  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (d), the average monthly non-coincident peak (NCP) demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand on stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (h), and the total of any other types of charges, including out-of-period adjustments, in column (h), energy charges in column (g) must be reported as Requirements Sales For Resale on Page 401,
non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.  AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.  4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the everage monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (h), and the total of any other types of charges, including out-of-period adjustments, in column (h), energy charges in column (g) must be reported as Requirem
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.  4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (b). Explain in a footnote all components of the amount shown in column (g). Report in column (k) the total charges shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the L
years. Provide an explanation in a footnote for each adjustment.  4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" no column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  5. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (i). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line
A. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" n column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly believe generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally generally gener
n column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) after the Last Line of the schedule. Report subtotals and total for columns (9) through (k)  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)  demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all
Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)  5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  5. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.  5. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (h), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (g). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.  REVENUE  Demand Charges  Firefay Charges  Other Charges  Total (\$)  Line  Revenue
which service, as identified in column (b), is provided.  5. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.  **MegaWatt Hours**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **Demand Charges**  **D
average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.  REVENUE    Demand Charges   Revenue   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Cother Charges   Co
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.    MegaWatt Hours
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.  REVENUE  REVENUE  Total (\$)  Line  Revenue  Revenue  Charges  Cher Charges  Cher Charges  Cher Charges  Cher Charges
metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.  REVENUE  Total (\$)  Line Revenue  Revenue  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold  Cold
Integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.  REVENUE  Total (\$)  Line Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)  Column (\$)
Footnote any demand not stated on a megawatt basis and explain.  7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.  8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.    MegaWatt Hours
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.    MegaWatt Hours
out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.  MegaWatt Hours  REVENUE  Total (\$)  Demand Charges  Energy Charges  Other Charges
the total charge shown on bills rendered to the purchaser.  9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.    MegaWatt Hours
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.    MegaWatt Hours
the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.  10. Footnote entries as required and provide explanations following all required data.    MegaWatt Hours
401, line 24.  10. Footnote entries as required and provide explanations following all required data.    MegaWatt Hours
10. Footnote entries as required and provide explanations following all required data.    MegaWatt Hours
MegaWatt Hours REVENUE Total (\$) Line Sold Demand Charges Energy Charges Other Charges (batal) No.
Demand Charges Energy Charges Other Charges (\$)
Demand Charges Energy Charges Other Charges (\$)
Demand Charges Energy Charges Other Charges (\$)
Cold Demand Charges Energy Charges Other Charges (haid) No.
(\$) (\$) (\$) (\$) (\$) (\$)
2,519 256,401 256,401 1
2
2,122 187,084 187,084 3
415 42,660 4
125 10,375 5
2,540 258,923 258,923 6
45 8,280 7
59 2,350 8
1,296 134,318 134,318 9
1,296 134,318 9
, ,
143,857 9,267,724 9,267,724 10
143,857 9,267,724 9,267,724 10 -31 11
143,857 9,267,724 9,267,724 10 -31 11
143,857 9,267,724 9,267,724 10 -31 11 12 13
143,857 9,267,724 9,267,724 10 -31 11 12
143,857 9,267,724 9,267,724 10

0

10,168,115

10,168,115

0

0

0

0

10,168,115

10,168,115

0

0

0

152,947

152,947

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
•	(1) X An Original	(Mo, Da, Yr)				
UNS Electric, Inc.	(2) A Resubmission	04/18/2009	2008/Q4			
FOOTNOTE DATA						

Schedule Page: 310 Line No.: 1 Column: a

This customer is located outside of the United States, in Sonora, Mexico. Service is allowed by U.S. Department of Energy, Presidential Permit.

Schedule Page: 310 Line No.: 1 Column: b

Service may be terminated by UNS-Flectric upon 60 days notice to customer.

Service may be terminated by UNS-Electric upon 60 days notice to customer.

Schedule Page: 310 Line No.: 10 Column: a
UNS Electric Inc. and Tucson Electric Power are affiliated, wholly owned subsidiaries of Unisource Energy Inc.

Name	e of Respondent	This (1)	Re	port Is:  An Original		Date of Report (Mo, Da, Yr)		Year/Period of Report
UNS	Electric, Inc.	(2)	읃	A Resubmission		04/18/2009		End of 2008/Q4
	ELEC			ERATION AND MAINTE	NAN		L	
if the	amount for previous year is not derived from		_					
·	Account	ii piev	100	isiy reported rigures, e	T	······································		Amount for
Line No.						Amount for Current Year		Amount for Previous Year
	(a)				1232050	(b)		(c)
	1. POWER PRODUCTION EXPENSES							
	A. Steam Power Generation							
	Operation							
	(500) Operation Supervision and Engineering				1_			
	(501) Fuel		_		╀-			
	(502) Steam Expenses				<u> </u>			
	(503) Steam from Other Sources				ֈ			
	(Less) (504) Steam Transferred-Cr.		_		-			
	(505) Electric Expenses				┺			
	(506) Miscellaneous Steam Power Expenses				╄	· <u>·</u> ··································		
	(507) Rents							***************************************
	(509) Allowances				Щ.			**************************************
	TOTAL Operation (Enter Total of Lines 4 thru 12)	)			_			
	Maintenance							
	(510) Maintenance Supervision and Engineering			<del></del> _	4_			
	(511) Maintenance of Structures				4_			**************************************
<b></b>	(512) Maintenance of Boiler Plant							
	(513) Maintenance of Electric Plant				┦			
***************************************	(514) Maintenance of Miscellaneous Steam Plan		_					
************	TOTAL Maintenance (Enter Total of Lines 15 thru							
21	TOTAL Power Production Expenses-Steam Pow	er (Ent	r T	ot lines 13 & 20)				
22	B. Nuclear Power Generation							
23	Operation			·····				
24	(517) Operation Supervision and Engineering							
25	(518) Fuel				1_			
26	(519) Coolants and Water							
27	(520) Steam Expenses				<u> </u>	······		
28	(521) Steam from Other Sources					······		
29	(Less) (522) Steam Transferred-Cr.			···········		·		
30	(523) Electric Expenses			······································				
31	(524) Miscellaneous Nuclear Power Expenses	·····						
32	(525) Rents							
33	TOTAL Operation (Enter Total of lines 24 thru 32	)					(Schoolson)	
34	Maintenance							
35	(528) Maintenance Supervision and Engineering							
	(529) Maintenance of Structures							
	(530) Maintenance of Reactor Plant Equipment				4-			
	(531) Maintenance of Electric Plant							
	(532) Maintenance of Miscellaneous Nuclear Pla				-			
	TOTAL Maintenance (Enter Total of lines 35 thru				+			
	TOTAL Power Production Expenses-Nuc. Power	(Entr	ot	ines 33 & 40)	155748		DANSE OF	
	C. Hydraulic Power Generation							
	Operation							
	(535) Operation Supervision and Engineering				+			
	(536) Water for Power				+			
46					+	·		
	(538) Electric Expenses	-			+			
	(539) Miscellaneous Hydraulic Power Generation	Expe	nse	<u> </u>	+			<u> </u>
	(540) Rents				+-			
~~~~~	TOTAL Operation (Enter Total of Lines 44 thru 4	9)			2000			
	C. Hydraulic Power Generation (Continued)							
	Maintenance							
	(541) Mainentance Supervision and Engineering				+-		·····	
	(542) Maintenance of Structures				+			
	(543) Maintenance of Reservoirs, Dams, and Wa	terway	/S					
***************************************	(544) Maintenance of Electric Plant						***************************************	
-	(545) Maintenance of Miscellaneous Hydraulic P				+		·····	
	TOTAL Maintenance (Enter Total of lines 53 thru			/" 50 A 50	-		···········	
59	TOTAL Power Production Expenses-Hydraulic P	ower (ot	of lines 50 & 58)	-			
I	İ				-1			1

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
UNS	Electric, Inc.	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	End of 2008/Q4
	ELECTRIC	OPERATION AND MAINTENAN		
If the	amount for previous year is not derived from			
Line	Account	if previously reported figures,		Amount for
No.			Amount for Current Year	Amount for Previous Year
	(a) D. Other Power Generation		(b)	(c)
	Operation			n de la companya de la companya de la companya de la companya de la companya de la companya de la companya de Para la companya de la companya de la companya de la companya de la companya de la companya de la companya de
	(546) Operation Supervision and Engineering		62	406 82,756
	(547) Fuel		7,621,	
-	(548) Generation Expenses			931 62,999
	(549) Miscellaneous Other Power Generation Ex	penses	806,	
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66	·)	8,526,	998 453,478
68	Maintenance		A SERVICE STREET, STRE	
69	(551) Maintenance Supervision and Engineering			21,724
70	(552) Maintenance of Structures			2,607
71	(553) Maintenance of Generating and Electric Pla	ant	125,	323 219,644
	(554) Maintenance of Miscellaneous Other Powe		64,	400 109,230
	TOTAL Maintenance (Enter Total of lines 69 thru	······································	189,	
	TOTAL Power Production Expenses-Other Powe	r (Enter Tot of 67 & 73)	8,716,	721 806,683
	E. Other Power Supply Expenses			
	(555) Purchased Power		127,658,	
	(556) System Control and Load Dispatching			220
	(557) Other Expenses		356,	
	TOTAL Other Power Supply Exp (Enter Total of I		128,018,	
	TOTAL Power Production Expenses (Total of line	es 21, 41, 59, 74 & 79)	136,734,	952 113,756,133
	2. TRANSMISSION EXPENSES		Company of the Compan	
***************************************	Operation (500) Operation Superviolen and Engineering			
	(560) Operation Supervision and Engineering (561) Load Dispatching			095 6,200
	(561.1) Load Dispatching			095 6,200
	(561.2) Load Dispatch-Monitor and Operate Tran	emission System	33	027 55,132
	(561.3) Load Dispatch-Worldon and Operate Transfer (561.3) Load Dispatch-Transmission Service and			33,132
	(561.4) Scheduling, System Control and Dispatch			
	(561.5) Reliability, Planning and Standards Deve			
	(561.6) Transmission Service Studies			
	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Deve	Iopment Services		
93	(562) Station Expenses		25,	627 93,171
94	(563) Overhead Lines Expenses		14,	932 4,010
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others		8,082,	997 7,331,822
	(566) Miscellaneous Transmission Expenses			300 102,710
	(567) Rents			940 77,943
	TOTAL Operation (Enter Total of lines 83 thru 9	8)	8,289,	918 7,670,988
	Maintenance			
	(568) Maintenance Supervision and Engineering			
	(569) Maintenance of Structures			
	(569.1) Maintenance of Computer Hardware			
	(569.2) Maintenance of Computer Software (569.3) Maintenance of Communication Equipme	not .		
	· · · · · · · · · · · · · · · · · · ·			
	(569.4) Maintenance of Miscellaneous Regional (570) Maintenance of Station Equipment	Hansinissivii Fidill	27	699 2,762
	(571) Maintenance of Station Equipment (571) Maintenance of Overhead Lines		······· 	.699 2,762 134 27,654
	(572) Maintenance of Underground Lines			27,004
	(573) Maintenance of Miscellaneous Transmission	on Plant		23
	TOTAL Maintenance (Total of lines 101 thru 110		58.	856 30,416
	TOTAL Transmission Expenses (Total of lines 9		8,348,	
Ĺ				

	e of Respondent	(1) [X]An Original		(Mo, Da, Yr)	Find of 2008/Q4
UNS	Electric, Inc.	(2) A Resubmissi	ion	04/18/2009	End of 2008/Q4
	ELECTRIC	OPERATION AND MAIN	NTENANCE E	XPENSES (Continued)	
If the	amount for previous year is not derived from	······	······	······································	
Line	Account			Amount for Current Year	Amount for Previous Year
No.	(a)			Current Year (b)	Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		 		
	Operation			The First of States in	
	(575.1) Operation Supervision	······································			
	(575.2) Day-Ahead and Real-Time Market Facilita	ifion			
	(575.3) Transmission Rights Market Facilitation				
	(575.4) Capacity Market Facilitation				
	(575,5) Ancillary Services Market Facilitation	3			
	(575.6) Market Monitoring and Compliance	**************************************		······································	
	(575.7) Market Facilitation, Monitoring and Comp	iance Services			
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)				
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvem	ents			
126	(576.2) Maintenance of Computer Hardware				
127	(576.3) Maintenance of Computer Software				
128	(576.4) Maintenance of Communication Equipme	nt		•	
129	(576.5) Maintenance of Miscellaneous Market Op	eration Plant			
	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op E:	ons (Total 123 and 130))		
	4. DISTRIBUTION EXPENSES			The second secon	
	Operation				
	(580) Operation Supervision and Engineering				,245 501,131
	(581) Load Dispatching				,134 465,108
	(582) Station Expenses			-,-,,,,,-,-,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,547 106,192
	(583) Overhead Line Expenses			,,	,139 606,870
	(584) Underground Line Expenses			······································	,089 543,861
	(585) Street Lighting and Signal System Expense	·S		·····	,886 365
	(586) Meter Expenses				,850 760,552
	(587) Customer Installations Expenses			·····	,743 14,214
142	(588) Miscellaneous Expenses			1,103	,802 1,047,091 ,088 79,529
	(589) Rents TOTAL Operation (Enter Total of lines 134 thru 1	43)		4,008	·
	Maintenance	43)		4,000	4,124,913
	(590) Maintenance Supervision and Engineering				20,901
	(591) Maintenance of Structures	······································			22,021
	(592) Maintenance of Station Equipment			720	,102 628,660
	(593) Maintenance of Overhead Lines		<u> </u>		,820 785,206
	(594) Maintenance of Underground Lines	······································			,656 121,272
	(595) Maintenance of Line Transformers				,293 76,937
	(596) Maintenance of Street Lighting and Signal	Systems			,098 31,334
	(597) Maintenance of Meters				608 7,933
154	(598) Maintenance of Miscellaneous Distribution	Plant		15	,555 6,801
	TOTAL Maintenance (Total of lines 146 thru 154)	······································		1,991	,132 1,679,044
	TOTAL Distribution Expenses (Total of lines 144	and 155)		5,999	,655 5,803,957
157	5. CUSTOMER ACCOUNTS EXPENSES				
	Operation		18		
	(901) Supervision				,122 229,152
<u></u>	(902) Meter Reading Expenses				2,257 679,936
	(903) Customer Records and Collection Expense	s		3,015	
	(904) Uncollectible Accounts			1,200	
	(905) Miscellaneous Customer Accounts Expens				32,648
164	TOTAL Customer Accounts Expenses (Total of I	nes 159 thru 163)		5,421	<u>,624</u> 5,035,619
L				· · · · · · · · · · · · · · · · · · ·	

Name c	of Respondent	This Report Is:	Date of Report	Year/Period of Report
UNS E	Electric, Inc.	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	End of 2008/Q4
_#*****	FLECTRIC	OPERATION AND MAINTENANCE	1 . 1.	
If the a	amount for previous year is not derived from			
Line	Account	i i	Amount for Current Year	Amount for Previous Year
No.	(a)	A A A A A A A A A A A A A A A A A A A	Current Year (b)	Previous Year (c)
165 6	CUSTOMER SERVICE AND INFORMATIONAL	AL EXPENSES		
	Operation			
167 (9	907) Supervision			
168 (9	908) Customer Assistance Expenses		546,0	
	909) Informational and Instructional Expenses		192,	
	910) Miscellaneous Customer Service and Inform		31,0	
	OTAL Customer Service and Information Exper	ises (Total 167 thru 170)	769,2	203 334,207
	. SALES EXPENSES		150	
	Operation 911) Supervision			
	912) Demonstrating and Selling Expenses			
	913) Advertising Expenses			85
	916) Miscellaneous Sales Expenses			
	TOTAL Sales Expenses (Enter Total of lines 174	thru 177)		85
	B. ADMINISTRATIVE AND GENERAL EXPENSE		and the second second second second	
	Dperation			
$\overline{}$	920) Administrative and General Salaries		3,295,	
	921) Office Supplies and Expenses		1,074,3	
-	Less) (922) Administrative Expenses Transferre	d-Credit	1,004,	AND THE PROPERTY OF THE PROPER
	923) Outside Services Employed		1,351,	
	924) Property Insurance		81, [*]	
	925) Injuries and Damages 926) Employee Pensions and Benefits		1,689,0	
	927) Franchise Requirements		1,000,	1,010,100
	928) Regulatory Commission Expenses			
	929) (Less) Duplicate Charges-Cr.		86,	769 102,087
	930.1) General Advertising Expenses		51,3	398 23,808
192 (9	930.2) Miscellaneous General Expenses		288,	1,058,236
193 (9	931) Rents		54,	
	FOTAL Operation (Enter Total of lines 181 thru	193)	7,419,	718 7,392,458
***************************************	Maintenance		00	227
	935) Maintenance of General Plant FOTAL Administrative & General Expenses (Total	at of lines 104 and 106)	7,439.	026 -277 744 7,392,181
<u></u>	FOTAL Elec Op and Maint Expns (Total 80,112,		164,714,	
	TOTAL Elec Op and Maint Expire (Total 60, 112,	37,130,104,171,170,137)		

Name	of Respondent	This Re	port Is:	Date of Re	oort Year/P	eriod of Report
	Electric, Inc.	(1) X (2)	An Original A Resubmission	(Mo, Da, Y 04/18/2009	r) End of	
			HASED POWER (Accou	int 555)		
debit 2. Ei acror	eport all power purchases made during the s and credits for energy, capacity, etc.) and the the name of the seller or other party in hyms. Explain in a footnote any ownership column (b), enter a Statistical Classification	year. Als d any settl an excha interest o	so report exchanges o ements for imbalance nge transaction in color r affiliation the respon	f electricity (i.e., tr d exchanges. umn (a). Do not a dent has with the	bbreviate or truncate seller.	the name or use
supp	for requirements service. Requirements s lier includes projects load for this service in e same as, or second only to, the supplier	n its syster	m resource planning).	In addition, the re		
econ energ which	for long-term firm service. "Long-term" me omic reasons and is intended to remain re gy from third parties to maintain deliveries n meets the definition of RQ service. For a ed as the earliest date that either buyer or	liable ever of LF serv all transact	n under adverse condi ice). This category sh ion identified as LF, p	itions (e.g., the su nould not be used rovide in a footnot	oplier must attempt t for long-term firm se	o buy emergency rvice firm service
	or intermediate-term firm service. The san five years.	ne as LF s	ervice expect that "int	ermediate-term" n	neans longer than or	ne year but less
i .	for short-term service. Use this category f or less.	or all firm	services, where the du	uration of each pe	riod of commitment t	or service is one
	for long-term service from a designated ge ce, aside from transmission constraints, m					y and reliability of
EX -	for intermediate-term service from a designer than one year but less than five years. For exchanges of electricity. Use this cate any settlements for imbalanced exchanges	egory for tr	ansactions involving a	a balancing of deb	its and credits for en	ergy, capacity, etc.
non-	for other service. Use this category only firm service regardless of the Length of the e service in a footnote for each adjustment	contract				
Line	Name of Company or Public Authority	Statistical	FERC Rate	Average	Actual De	mand (MW)
No.	(Footnote Affiliations)	Classifi- cation (b)	Schedule or Tariff Number (c)	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average I Monthly CP Demand (f)
1	Pinnacle West Capital	RQ	Rate Sched 4	(2)	293	270
	Barclays	SF	WSPP			
	Constellation Commodities Group	SF	WSPP			
4	Credit Suisse Energy Marketing	SF	WSPP			
5	Morgan Stanley Commodities Group	SF	WSPP			
6	Pacificorp	SF	WSPP			
7	Powerex	SF	WSPP			
- 8	Salt River Project	SF	WSPP			· · · · · · · · · · · · · · · · · · ·
9	Tucson Electric Power	SF	ER07-964			A
11	Unisource Energy Development	LF	ER08-662			***************************************
12	A DESCRIPTION OF THE PROPERTY					
13						
14						

Total

Name of Responde	ent .	This	s Report Is:	Date of	Report V	ear/Period of Report	
UNS Electric, Inc.	511 t	(1)	X An Original	(Mo, Da	a, Yr) F	nd of 2008/Q4	
		(2) PURCH	ASED POWER/Accoun	04/18/2 ot 555) (Continued)	009		
		······································	ASED POWER(Account (Including power exch				····
	<u>-</u>	Use this code for a footnote for each a	iny accounting adjus adjustment.	tments or "true-ups"	for service provide	ed in prior reporting	3
designation for the identified in colure 5. For requirementhe monthly averaverage monthly NCP demand is a during the hour (must be in mega 6. Report in colure of power exchange). Report demand out-of-period adjusted total charges amount for the minclude credits of agreement, proving the data in correported as Purcline 12. The total	ne contract. On sem (b), is provided ints RQ purchases age billing deman coincident peak (the maximum met 60-minute integrawatts. Footnote amn (g) the megawages received and charges in colustments, in colustments, in colustments, in colustments of energy charges other thide an explanatory olumn (g) through thases on Page 40 amount in column	eparate lines, list all d. d. s and any type of set din column (d), the (CP) demand in columered hourly (60-mir tion) in which the set watthours shown on delivered, used as arm (l), energy chair min (l). Explain in a feeved as settlementy. If more energy an incremental gency footnote. (m) must be totalled in (i) must be reported.	ember or Tariff, or, for FERC rate schedule ervice involving demander average monthly not umn (f). For all other nute integration) demander in the system readed on a megawatt be bills rendered to the basis for settlemander in column (k), and footnote all component by the respondent was delivered than referation expenses, or all amount in column ted as Exchange Define following all requires and the set of	es, tariffs or contract and charges impose on-coincident peak (of types of service, en and in a month. Moches its monthly peak is and explain. It respondent. Reportent. Do not report nents of the amount sill. For power exchange exerved, enter a negar (2) excludes certain the schedule. The to (h) must be reported ivered on Page 401	designations under don a monnthly (o NCP) demand in cotter NA in columns of the NCP demand is the NCP demand is the Columns (h) and the texchange. The types of charge the NCP demand in column (l) des, report in columnative amount. If the credits or charge total amount in colud as Exchange Record in columnative amount in colud as Exchange Record in the Columnative amount in columnative amount i	r which service, as r longer) basis, en olumn (e), and the (d), (e) and (f). Mo is the metered dem in columns (e) and (i) the megawatthes, including Report in column (m) the settlement amous covered by the mn (g) must be	nthly land nd (f) hours (m) nt unt (l)
			·				·
MegaWatt Hours	1	EXCHANGES	Domand Charac	COST/SETTLEM		Total Gibin	Line
Purchased	MegaWatt Hours Received	MegaWatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j+k+l) of Settlement (\$)	No.
(g)	(h)	(i)	(\$) (j)	(\$) (k)	(\$) (I)	(m)	<u> </u>
665,490				39,124,157		39,124,157	
186,595	<u> </u>			12,912,022		12,912,022	
51,705	<u> </u>			4,105,377		4,105,377	I
544,105				36,398,672		36,398,672	
							5
22,075				845,575		845,575	l
							7
23,190				970,100		970,100	8
338,772				23,454,590	***************************************	23,454,590	9
							10

5,935,000

5,985,000

819,175

118,629,668

6,804,175

3,043,344

127,658,012

3,043,344

3,043,344

11

12

13 14

1,930,919

98,987

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
, i	(1) X An Original	(Mo, Da, Yr)	
UNS Electric, Inc.	(2) _ A Resubmission	04/18/2009	2008/Q4
,	FOOTNOTE DATA		

Schedule Page: 326 Line No.: 9 Column: a
UNS Electric Inc. and Tucson Electric Power are affiliated, wholly owned subsidiaries of Unisource Energy Inc.

Schedule Page: 326 Line No.: 11 Column: a

Unisource Energy Development, Inc., UNS Electric Inc., and Tucson Electric Power are affiliated, wholly owned subsidiaries of Unisource Energy Inc. Unisource Energy Development delivers energy to UNS-Electric from its Black Mountain Generating Station. Black Mountain delivers up to 90 MW of energy.

Name	of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of R				
UNS	Electric, Inc.	(2) A Resubmission	04/18/2009	End of	8/Q4			
	TRANS	MISSION OF ELECTRICITY FOR OTHER Including transactions referred to as when	RS (Account 456.1) eling')					
qualif 2. Us 3. Re public Provi any o 4. In FNO Trans Rese for ar	Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, utilifying facilities, non-traditional utility suppliers and ultimate customers for the quarter. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or utilic authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to revide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote my ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: NO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission eservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code or any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.							
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy De (Company of P (Footnote	ublic Authority) Affiliation)	Statistical Classifi- cation (d)			
	Aha Macay Power Service	Western Area Power Admin	Aha Macay Power S	· ·	NF			
2	Alia Macav Towor Cornec	770000117710011011111111111111111111111						
3								
4								
5		AND THE RESIDENCE OF THE PROPERTY OF THE PROPE						
6				***************************************				
7								
8								
9								
10								
11								
12								
13								
14								
15				·				
16								
17								
18								
19				***************************************				
20								
21								
22								
23 24								
25								
26								
27					<u> </u>			
28								
29								
30								
31								
32								
33		All and All an						
34				······				
	TOTAL							

Name of Respo	ondent	This Report Is: (1) [X] An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report	
UNS Electric, I	nc.	(1) X An Original (2) A Resubmis		04/18/2009	End of 2008/Q4	
	TRAN	SMISSION OF ELECTRICITY F (Including transactions re	OR OTHERS (Accordance	unt 456)(Continued)		***************************************
designations 6. Report rec designation fo (g) report the contract. 7. Report in 6	(e), identify the FERC Rate under which service, as ide telpt and delivery locations or the substation, or other a designation for the substationly the number of necessions.	e Schedule or Tariff Number, entified in column (d), is provided in column (d), is provided and single contract path, "pappropriate identification for value of the column	On separate lines ided. point to point tran where energy was ntification for wher that is specified in	s, list all FERC rate sche smission service. In col received as specified in e energy was delivered the firm transmission se	tumn (f), report the the contract. In colu as specified in the ervice contract. Dem	
		negawatthours received and Point of Delivery (Substation or Other		TRANSFER	OF ENERGY	Line
Tariff Number (e)	Designation) (f)	Designation) (g)	(MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
ER03-1064	Griffith, AZ	Boundry Cone, AZ		8 5,298		3 1
						2
						3
						-
						5
						6
						7
						8
						9
						10
					<u> </u>	11
						12
			· · ·			13
						14
						15
						16
					1	17
						18
						15
						20
						21
					<u> </u>	22
	<u> </u>					23
						24
				-		25
						26
						27
						28
						25
			····			30
			+			3
ļ						32

8

5,298

33 34

5,298

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report	- 1
UNS Electric, Inc.	(2) A Resubmissi	• • • • • • • • • • • • • • • • • • •	End of 2008/Q4	
	TRANSMISSION OF ELECTRICITY FOR	OTHERS (Account 456) (Continu	ued)	
0. 1	(Including transactions reffe rt the revenue amounts as shown on		() provide revenues from demo	and
charges related to the billing dema amount of energy transferred. In out of period adjustments. Explain charge shown on bills rendered to	and reported in column (h). In column column (m), provide the total revenue in in a footnote all components of the state entity Listed in column (a). If no the nature of the non-monetary settle	 (I), provide revenues from er s from all other charges on bil amount shown in column (m). monetary settlement was mad 	ergy charges related to the Is or vouchers rendered, includ Report in column (n) the total Ie, enter zero (11011) in colum	ling
rendered. 10. The total amounts in columns purposes only on Page 401, Lines	(i) and (j) must be reported as Trans	mission Received and Transm	nission Delivered for annual rep	ort
11. Footnote entries and provide	explanations following all required da	ta.		
			,	
		AS ELECTRICITY FOR ATUER		
D1 (Ch	REVENUE FROM TRANSMISSION	(Other Charges)	Total Revenues (\$)	Line
Demand Charges (\$)	Energy Charges (\$)	(Striet Charges)	(k+l+m)	No.
(k)	(0)	(m)	(n)	
9,654			9,654	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
	<u> </u>			12
				13
				14
				15
				16
				17
				18
				19 20
				21
				22
				23
	·			24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
		0	9,654	
9,654	0	U	9,054	i

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
UNS Electric, Inc.	(1) X An Original (2) A Resubmission	04/18/2009	End of2008/Q4
TRANSN (In	ISSION OF ELECTRICITY BY OTHE cluding transactions referred to as "who is the contract of the	RS (Account 565) reeling")	
1. Report all transmission, i.e. wheeling or electric	- · · · · · · · · · · · · · · · · · · ·	ies, cooperatives, mun	icipalities, other public
authorities, qualifying facilities, and others for the			
2. In column (a) report each company or public a			
abbreviate if necessary, but do not truncate name	or use acronyms. Explain in a fo	otnote any ownership in	iterest in or affiliation with the
transmission service provider. Use additional coll	imns as necessary to report all co	mpanies or public author	orities that provided
transmission service for the quarter reported.			
3. In column (b) enter a Statistical Classification of	ode based on the original contract	tual terms and conditio	ns of the service as follows:
FNS - Firm Network Transmission Service for Se			
Long-Term Firm Transmission Service, SFP - Sh			
Carrier and OC Other Transmission Conden C	as Canaral Instructions for definiti	ione of statistical classif	ications

Year/Period of Report

Date of Report

4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.

This Report Is:

- 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- 6. Enter "TOTAL" in column (a) as the last line.
- 7. Footnote entries and provide explanations following all required data.

Line			TRANSFER	R OF ENERGY	· · · · · · · · · · · · · · · · · · ·			RICITY BY OTHERS
No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Magawatt- hours Received (c)	Magawatt- hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Received Power From:							
2	Arizona Public Service	SFP	116,729	116,729		875,144		875,144
3	Southwest Trans Coop	NF	925	925		8,297		8,297
4	Western Area Power Admn	FNS	1,124,262	1,124,262	1,681,001			1,681,001
5	Western Area Power Admn	NF	281,755	281,755		801,559		801,559
6	Western Area Power Admn	LFP	3,163,400	3,163,400	4,659,935			4,659,935
7	Western Area Power Admn	SFP	1,341	1,341		2,323		2,323
8	Tucson Electric Power		16,496	22,405				
9	Purchased Powr Fuel Adj	os					54,738	54,738
10								
11								
12	·							
13								
14								
15								
16				·····				
	TOTAL		4,704,908	4,710,817	6,340,936	1,687,323	54,738	8,082,997

Name of Respondent				Report is:	Date of Report	Year/Period of Report
					(Mo, Da, Yr)	
UNS Electric, Inc.			(2) _	_ A Resubmission	04/18/2009	2008/Q4
		<u></u>	FOOTN	OTE DATA		
			,			
Schedule Page: 332	Line No.: 4	Column: a			and the last to the second to the second to the second to the second to the second to the second to the second	
Network Service		<u></u>	·····			
Schedule Page: 332	Line No.: 7	Column: a			20 (Managara)	
OASIS Short Term	Firm		•			
Schedule Page: 332	Line No.: 8	Column: a			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
UNS Electric Inc.	and Tucson	Electric	Power a	are affiliated,	wholly owned	subsidiaries of
Unisource Energy I	nc.					
Schedule Page: 332	Line No.: 8	Column: c				
Network Imbalance	Energy Rec	eived				
Schedule Page: 332	Line No.: 8	Column: d				
Network Imbalance	Energy Del	ivered				
Schedule Page: 332	Line No.: 9	Column: a				
Purchased Power Fu	el Adjusto	r Clause		Name of the state		

	Electric, Inc.	(1) 🗓	An Original	(Mo, Da, Yr)	End of 2008/Q4
0,10		(2)	A Resubmission	04/18/2009	End of
	MISCELLAN	EOUS GEN Descri (a	NERAL EXPENSES (Acco	ount 930.2) (ELECTRIC)	
Line No.		Amount (b)			
	Industry Association Dues	81,699			
2	Nuclear Power Research Expenses				
	Other Experimental and General Research Experimental				
	Pub & Dist Info to Stkhldrsexpn servicing outsta	12,636			
	Oth Expn >=5,000 show purpose, recipient, amount				
	Directors Fees				108,512
7	Wages				24,959
	Allocated Internal Expenses			**************************************	21,301
	Materials & Supplies	<u> </u>			12,754
	Training				12,388
	Travel		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		6,198
	Facilities Rental & Building Usage				5,395
	Other				2,855
14	· · · · · · · · · · · · · · · · · · ·				
15					
16					The state of the s
17		***************************************			
18					
19				ANN 11 - 12 - 12 - 12 - 12 - 12 - 12 - 12	
20					
21					
22					
23					
24					
25					
26					
27					
28					
29		, , , , , , , , , , , , , , , , , , , ,			
30				-	
31					
32					
33				•	
34					
35					
36					
37					
38					
39	•				
40					
41					
42					
43					
44					
45					
46	TOTAL				288,697

Nam	e of Respondent	This Report Is:		Date of Report	Year/Perio	od of Report			
UNS	Electric, Inc.	(1) X An Origin		(Mo, Da, Yr) 04/18/2009	End of _	2008/Q4			
	DEPRECIATION /	AND AMORTIZATION		,	04, 405)				
)	(Except amortization			nistion Evenes	for Appet			
 Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to 									
compute charges and whether any changes have been made in the basis or rates used from the preceding report year. 3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.									
acc	ess composite depreciation accounting for to ount or functional classification, as appropri								
	uded in any sub-account used. olumn (b) report all depreciable plant baland	ces to which rates :	are annlied showin	o subtotals by fund	ctional Classificati	ions and showing			
	posite total. Indicate at the bottom of section								
	hod of averaging used.								
	columns (c), (d), and (e) report available int If plant mortality studies are prepared to as								
	ected as most appropriate for the account a								
com	posite depreciation accounting is used, rep	ort available inform	nation called for in	columns (b) throug	gh (g) on this basi	s.			
	f provisions for depreciation were made dur				ication of reporte	d rates, state at			
the	bottom of section C the amounts and nature	e of the provisions	and the plant items	s to which related.					
	A. Sum	mary of Depreciation	and Amortization Ch	arges					
Line		Depreciation	Depreciation Expense for Asset	Amortization of Limited Term	Amortization of				
No.	Functional Classification	Expense (Account 403)	Retirement Costs (Account 403.1)	Electric Plant (Account 404)	Amortization of Other Electric Plant (Acc 405)	Total			
	(a)	(b)	(c)	(d)	(e)	(f)			
1	Intangible Plant			1,213,651		1,213,651			
2	Steam Production Plant								
3	Nuclear Production Plant								
4	Hydraulic Production Plant-Conventional								
5	Hydraulic Production Plant-Pumped Storage								
6	Other Production Plant	576,999				576,999			
7	Transmission Plant	2,037,026				2,037,026			
8	Distribution Plant	14,140,711		3,464		14,144,175			
ç	Regional Transmission and Market Operation								
10	General Plant	689,295				689,295			
11	Common Plant-Electric								
12	TOTAL	17,444,031		1,217,115		18,661,146			
-		B. Basis for Am	l ortization Charges			<u> </u>			
Amortization charges to account 404 primarily consist of amortization of software and capital obligations for certain transmission property construction funding by UNS Electric in accordance with the current transmission agreement between the Company and WAPA. Software is amortized over its									
estimated economic life. The capital obligations are amortized over the economic life of the transmission property constructed.									
1									

Name of Respondent UNS Electric, Inc.			This Report Is: (1) X An Original (2) A Resubmis	sion	Date of Report		Period of Report f 2008/Q4		
		DEPRECIATION	ON AND AMORTIZAT	ION OF ELEC	TRIC PLANT (Co	ntinued)			
C. Factors Used in Estimating Depreciation Charges									
Line No.	Account No.	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)		
12	Other Production	26,381		(ఆ)					
13	341	1,969	49.00		2.07	S6	29.50		
14	342	847	40.00		2.51	S4	32.63		
15	343	13,419	40.00		2.53	R3	26.17		
16	344	6,304	43.00	***************************************	2.33	so	36.15		
17	345	2,513	43.00		2.35	S6	29.39		
18	346	1,329	38.00		2.64	R1	33.34		
19	Transmission	55,575							
20	350-Rights	346	50.00		2.02	SQ	31.35		
21	352	428	33.00		3.13	R3	12.75		
	353	18,912	32.00		3.15	R1	21.72		
23	354	522	20.00		5.03	LO	15.92		
	355	20,666	25.00	-10.00	4.48	S5	12.68		
	356	14,517	38.00		2.66		23.85		
	358	27	50.00	-5.00	4.36		10.50		
	359	184			2.02	sq	35.18		
	Distribution	331,999	ļ		***************************************				
	360-Rights	133			2.03		27.71		
	361	5,691			2.96	<u></u>	25.54		
	362	39,478			4.09		11.54		
	364	85,011	27.00	-10.00	4.14		14.83		
	365	58,978		-10.00	4.13		15.16		
	366	16,265 37,799	····	-5.00	3.79		18.66		
	367 368	62,000		-5.00	4.40 4.63		14.20 13.46		
	369-Overhead	8,524		-5.00	3.77		14.43		
	369-Underground	4,877			3.77		16.26		
	370	9,136					24.14		
	373	4,107	ļ		4.04		16.64		
	General	22,696							
	390	2,611			2.65	R2	29.03		
	391-Office F&E	1,575			4.76		13.37		
	391-Computer Eq	670			20.00		1.13		
	392-Class 1	148	8.00		12.75		4.00		
46	392-Class 2	1,261	6.00		16.99	 	3.02		
47	392-Class 3	1,057	5,00		20.21	I	3.28		
48	392-Class 4	1,834	8.00		13.47		1.63		
49	392-Class 5	5,144	8.00		12.55	S4	6.58		
50	393	119	33.00		3.03	SQ	14.67		

Name of Respondent			This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr) Find of 2008/Q4					
UNS Electric, Inc.			(2) A Resubmis	04/18/2009		End of 2008/Q4			
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)									
	C.	Factors Used in Estima							
Line No.	Account No.	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Cı	rtality urve ype (f)	Average Remaining Life (g)	
12	394	2,667			3.45		S'Z	16.32	
13	395	1,431	40.00		2.50	SQ		25.85	
14	396	1,879	15.00		6.92	S5		5,16	
15	397	2,176	23.00		4.35	SQ		19.07	
	398	124	18.00		5.56	SQ		5.19	
17	<u> </u>								
18	[
19									
20	L								
21	<u> </u>								
22									
23	<u> </u>								
24 25	L								
26		<u> </u>							
27			:						
28				<u></u>	######################################				
29									
30									
31									
32									
33									
34									
35									
36									
37					-				
38							***************************************		
39									
40									
41									
42	1						·		
43				***************************************					
44					••••				
45	J							A-10-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-	
46				·		ļ			
47							·		
48	}					ļ			
49	<u> </u>		<u> </u>						
50)								

	or Respondent	(1)	кероп is: X Ап Original	(Mo, Da, Yr)	End of	2008/Q4
UNS	Electric, Inc.	(2)	A Resubmission	04/18/2009	Lilo	***************************************
	R	EGUL	TORY COMMISSION EXP	PENSES		
peing 2. Re	eport particulars (details) of regulatory comn g amortized) relating to format cases before eport in columns (b) and (c), only the curren red in previous years.	a regu	latory body, or cases in	which such a body w	as a party.	
ine	Description		Assessed by	Expenses	_ Total _	Deferred
No.	(Furnish name of regulatory commission or bod docket or case number and a description of the (a)	ly the case)	Regulatory Commission (b)	of Utility (c)	Expense for Current Year (b) + (c) (d)	in Account 182.3 at Beginning of Year (e)
-1	Misc. expenses pertaining to Rate Case Filing					
2	to the Arizona Corporation Commission for the			537,757	537,757	
	test year ended June 30, 2006. Commission				٠	
	approved \$300,000 of rate case expenses to be					
	amortized over a 3 year period starting Jun-08					
- 6 7	ACC Decision 70360					
8						
9						# *
10						
11	WAS AN ED-WARM AND AN A T-1					
12						
13						
14						
15						
16 17						
18						
19						
20						
21						
22						
23						
24						······
25						
26						
27						
29						
30						
31						
32						
33						
34						
35						
36					· · · · · · · · · · · · · · · · · · ·	
37						
38 39					······································	
40						
41						
42						
43						
44						Market Walker Communication (1997)
45						
46	TOTAL			537,757	537,757	

Name of Respondent UNS Electric, Inc.		(1)	Report Is: X An Original A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4	
4. List in column (f), (g), and (h)	nses incurred in prior y		amortized	ontinued) List in column (a) the purently to income, plant,		n.
EXPEN	ISES INCURRE	D DURING YEAR			AMORTIZED DURING Y	EAR	
Department	ENTLY CHARG Account No.	Amount	Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
(f)	(g) 186	(h) -300,000	(i) 300,000	(j) 407	(k) 58,333	(l) 241,667	1
	920	195,005					2
	923	206,359					3
	Various	78,060		····································			4
	Various	10,000					5
.							6
	<u> </u>						
	ļ		·····				7
							8
							9
···							10
							11
							12
						APAL	13
							14
							15
							16
							17
							18
							19
						,	20
				······································			21
***************************************							22
							23
	İ						24
······································						······································	25
					·····		26
·	<u> </u>					<u> </u>	27
	ļ						28
	 						29
	 						30
							31
	 						32
**************************************				Hatana i Antonia	- 		33
							34
				······································			
							35
							36
							37
							38
		·			**************************************	**************************************	39
						**** * * * * * * * * * * * * * * * * *	40
					<u> </u>		41
							42
							43
							44
							45
on the second		179,424	300,000		58,333	244 607	
		113,424	300,000		JO, 333	241,667	46

Name	of Respondent	This Report Is:			of Report	1	ar/Period of Report		
UNS	Electric, Inc.	(1) X An Origina (2) AR Resubm		04/18)a, Yr) /2009	En	d of 2008/Q4		
		DISTRIBUTION OF			2000				
		· · · · · · · · · · · · · · · · · · ·	·····			-141-			
	rt below the distribution of total salaries and Departments, Construction, Plant Removal								
	ded. In determining this segregation of salar								
	substantially correct results may be used.	nes and wages ong	many charged i	O Cleaning	y accounts, a n	neulou	or approximation		
3.4 11.9	substantially correct results thay be used.	i							
Line	Classification	<u> </u>	Direct Payr	oll	Allocation	of _	T		
No.	Old Smouth of		Direct Payr Distributio	Allocation Payroll charge Clearing Acco	ed for ounts	Total			
	(a)		(b)		(c)		(d)		
	Electric								
	Operation								
	Production			57,028					
4	Transmission			46,604					
	Regional Market				er graden i j				
	Distribution		1	,335,736	100000000000000000000000000000000000000				
7	Customer Accounts			850,435	200	44			
8	Customer Service and Informational	·		114,123					
	Sales			707.010	1000				
	Administrative and General			735,616					
11	TOTAL Operation (Enter Total of lines 3 thru 10)			3,139,542					
	Maintenance			50.505					
13	Production Transmission	.,		58,595 27,898					
	Regional Market			21,030					
	Distribution		•	975,429					
	Administrative and General			010,420					
	TOTAL Maintenance (Total of lines 13 thru 17)		1	,061,922	Table 1				
	Total Operation and Maintenance						elien.		
	Production (Enter Total of lines 3 and 13)			115,623					
	Transmission (Enter Total of lines 4 and 14)			74,502					
	Regional Market (Enter Total of Lines 5 and 15)								
23	Distribution (Enter Total of lines 6 and 16)		2	2,311,165		13.5			
24	Customer Accounts (Transcribe from line 7)			850,435					
25	Customer Service and Informational (Transcribe	from line 8)		114,123					
26	Sales (Transcribe from line 9)								
27	Administrative and General (Enter Total of lines			735,616					
28	TOTAL Oper. and Maint. (Total of lines 20 thru 2	7)	Z	1,201,464	6	01,480	4,802,944		
29	Gas				250				
	Operation								
1	Production-Manufactured Gas								
	Production-Nat. Gas (Including Expl. and Dev.) Other Gas Supply				106 (1 V)				
33 34	Storage, LNG Terminaling and Processing								
35	Transmission								
	Distribution								
37	Customer Accounts		····						
38	Customer Service and Informational		 						
39	Sales								
40	Administrative and General								
41	TOTAL Operation (Enter Total of lines 31 thru 40	D)							
42	Maintenance								
43	Production-Manufactured Gas								
44	Production-Natural Gas (Including Exploration a	nd Development)							
	Other Gas Supply								
46	Storage, LNG Terminaling and Processing								
47	Transmission								
			eu.voni-prosper						

	Electric, Inc.	An Original A Resubmission	(Mo, Da	i, Yr) End	of 2008/Q4
**********	סופדתושודוסו	N OF SALARIES AND WAGE	S (Continue	<u>i</u>	
	,				
ine	Classification	Direct Payro Distribution	oll	Allocation of	Total
No.		l l	1	Allocation of Payroll charged for Clearing Accounts	
	(a)	(b)		(c) [(d)
	Distribution				
	Administrative and General				
	TOTAL Maint. (Enter Total of lines 43 thru 49)				
51	Total Operation and Maintenance	140			
52	Production-Manufactured Gas (Enter Total of lines 31 and	~~~~ ` ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
53	Production-Natural Gas (Including Expl. and Dev.) (Total I	ines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)	04.41			
	Storage, LNG Terminaling and Processing (Total of lines	31 tutu			
	Transmission (Lines 35 and 47)				
	Distribution (Lines 36 and 48)				iden et samme
58	Customer Accounts (Line 37)				
59	Customer Service and Informational (Line 38)				
60	Sales (Line 39)				
	Administrative and General (Lines 40 and 49)				
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)				
63	Other Utility Departments				
64	Operation and Maintenance		204 404	CO4 400	4 000 044
	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	4	,201,464	601,480	4,802,944
	Utility Plant			12.00	
67	Construction (By Utility Departments)		200 054	000 440	1 005 004
68	Electric Plant	4	,083,251	902,413	4,985,664
69	Gas Plant				
	Other (provide details in footnote):		002.054	202.442	4 005 004
71	TOTAL Construction (Total of lines 68 thru 70)	4 monteur dan arte (annual content	,083,251	902,413	4,985,664
72	Plant Removal (By Utility Departments) Electric Plant		63,083	2 972	65.055
73			03,003	2,872	65,955
74	Gas Plant Other (provide details in footnote):				
75	TOTAL Plant Removal (Total of lines 73 thru 75)		63,083	2,872	65,955
	Other Accounts (Specify, provide details in footnote):		03,003	2,072	00,800
77 78	Other Accounts (Specify, provide details in loothole).				
79					
80					
81		· · · · · · · · · · · · · · · · · · ·			
82		· · · · · · · · · · · · · · · · · · ·			
83	163 - Stores Expense		306,971	-306,971	
84	TOO OCOTOO EXPONSO		550,0.7	300,011	
85	184 - Clearing Accounts	1	,205,029	-1,205,029	
86			,		
87	416 - Merchandising Expense			21	21
88	417 - Nonutility Income and Expense		10,789	5,214	16,003
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	1	,522,789	-1,506,765	16,024
96	TOTAL SALARIES AND WAGES		,870,587		9,870,587
					<u> </u>

Nar	ne of Respondent	This R	eport ls:		Date of Report	Year/Pe	riod of Report
	S Electric, Inc.	(1)	An Original A Resubmis		(Mo, Da, Yr) 04/18/2009	End of	2008/Q4
		(2) PURCHASE		S OF ANCILLARY SI			
	port the amounts for each type of and condents Open Access Transmission	illary service sho		······································		ler No. 888 an	d defined in the
In c	olumns for usage, report usage-relat	ed billing determ	inant and the	e unit of measure.			
(1)	On line 1 columns (b), (c), (d), (e), (f)	and (g) report th	ne amount of	ancillary services	purchased and so	old during the	year.
	On line 2 columns (b) (c), (d), (e), (f), ing the year.	and (g) report th	ne amount of	reactive supply a	nd voltage control	services purc	hased and sold
	On line 3 columns (b) (c), (d), (e), (f), ing the year.	and (g) report th	ne amount of	regulation and fre	equency response	services purc	hased and sold
(4)	On line 4 columns (b), (c), (d), (e), (f)	, and (g) report t	he amount o	f energy imbalanc	e services purcha	sed and sold	during the year.
	On lines 5 and 6, columns (b), (c), (d) chased and sold during the period.), (e), (f), and (g)	report the a	mount of operating	g reserve spinning	and supplem	ent services
	On line 7 columns (b), (c), (d), (e), (f) year. Include in a footnote and speci					es purchased	or sold during
		Amount I	Purchased for	the Year	Amo	ount Sold for the	Year
	-	Usage - R	telated Billing I	Determinant	Usage -	Related Billing I	Determinant
			Unit of			Unit of	
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Measure (c)	Dollars (d)	Number of Units (e)	Measure (f)	Dollars (g)
	Scheduling, System Control and Dispatch	1,805,266		105,782		MW	(3)
2	Reactive Supply and Voltage	4,097,287	MWH	511,089		MWh	
3	Regulation and Frequency Response	14,470	MWH	238,195		KW	
4	Energy Imbalance	16,496	MWH	761,128	22,405	MWh	396,603
5	Operating Reserve - Spinning	45,412	MWH	871,452		MW	
6	Operating Reserve - Supplement						
7	Other	5,077	MWH	325,131			
8	Total (Lines 1 thru 7)	5,984,008		2,812,777	22,405		396,603
ı						1	

Nam	e of Responder	nt			This Report Is			of Report Da, Yr)	Year/Period	,					
UNS	Electric, Inc.					esubmission	04/18		End of	2008/Q4					
		***************************************	······································	M	1 ' ' 1		STEM PEAK LOAI)							
(1) R	Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically														
integ	egrated, furnish the required information for each non-integrated system. Report on Column (b) by month the transmission system's peak load.														
(2) R	Report on Column (b) by month the transmission system's peak load. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).														
(3) R	Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for														
) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for e definition of each statistical classification.														
	e definition of each statistical classification.														
NAN	E OF SYSTEM	1:													
Line		Monthly Peak	Day of	Hour of	Firm Network	Firm Network	Long-Term Firm	Other Long-	Short-Term Firm	Other					
No.	Month	MW - Total	Monthly	Monthly	Service for Self	Service for	Point-to-point	Term Firm	Point-to-point	Service					
, ,	WOILL		Peak	Peak	0011100 101 0011	Others	Reservations	Service	Reservation						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)					
1	January	278	17		278			, , , ,		<u> </u>					
2	February	271	6	800	271	-									
. 3	March	224	4	800	224										
4	Total for Quarter 1	773			773										
5	April	245	29	1700	245										
	May	367	19	1700	367					İ					
7	June	400	17	1600	400	••••••••••••									
8	Total for Quarter 2	1,012			1,012					T					
9	July	409	2	1600	409										
10	August	408		1600											
	September	354		1600											
	Total for Quarter 3			1	1,171					 					
	October	307		1600											
-	November	217		1600						 					
	December	266	<u> </u>		ļ										
		790		1300	790	ļ				 					
	Total for Quarter 4	790		1	790			 							
37	Lintal Vancia	1		1			•	1	1						

3,746

Date/Year

	e of Respondent	(1) X An Origina	ıl		(Mo, Da, Yr)	l	ear/Period of Report
UNS	Electric, Inc.	(2) A Resubm	ission		04/18/2009		nd of2008/Q4
		ELECTRIC EI					······································
Re	port below the information called for concern	ing the disposition of electi	ric ene	rgy general	ed, purchased, exchanged	and w	heeled during the year.
Line	ltem	MegaWatt Hours	Line No.		Item		MegaWatt Hours
No.	(a)	(b)	NO.		(a)		(b)
1	SOURCES OF ENERGY	property of the second	21	DISPOSIT	ION OF ENERGY		
2	Generation (Excluding Station Use):		22	Sales to U	ltimate Consumers (Includi	ng	1,663,318
3	Steam			[mental Sales)		
4	Nuclear		23	Requireme	ents Sales for Resale (See		
5	Hydro-Conventioпal				4, page 311.)		
6	Hydro-Pumped Storage		24	i '	rements Sales for Resale (See	152,947
7	Other	15,157		ļ	4, page 311.)		
8	Less Energy for Pumping		L		rnished Without Charge		
9	Net Generation (Enter Total of lines 3	15,157	26		ed by the Company (Electr	ic	1,293
	through 8)				Excluding Station Use)		
10	Purchases	1,930,919	27	Total Ener	gy Losses		122,609
11	Power Exchanges:	Security 1	28		nter Total of Lines 22 Throu	ugh	1,940,167
12	Received		<u> </u>	27) (MUST	EQUAL LINE 20)		
13	Delivered						
14	Net Exchanges (Line 12 minus line 13)						
15	Transmission For Other (Wheeling)		West of the second				
16	Received	5,298					
17	Delivered	5,298					
18	Net Transmission for Other (Line 16 minus		1				
	line 17)		1				
19	Transmission By Others Losses	-5,909					
20	TOTAL (Enter Total of lines 9, 10, 14, 18	1,940,167	1				
	and 19)						
			1				
			1				
			1				
			1				
İ							
[
				Washington and the second			
L		1	<u> </u>				<u> </u>

Nam	e of Respondent		This Report Is:	Date of Repor	Year/Perio	d of Report						
UNS	Electric, Inc.		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2009	End of _	2008/Q4						
			MONTHLY PEAKS AN	D OUTPUT	· · · · · · · · · · · · · · · · · · ·							
inforr (2) R (3) R (4) R	1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system. 2) Report on line 2 by month the system's output in Megawatt hours for each month. 3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales. 4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system. 5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.											
NAM	E OF SYSTEM:											
Line			Monthly Non-Requirments Sales for Resale &	MONTHLY PEAK								
No.	Month	Total Monthly Energy	Associated Losses	Megawatts (See Instr. 4)	Day of Month	Hour						
	(a)	(b)	(c)	(d)	(e)	(f)						
29	January	146,984	240	278	3 17	800						
30	February	128,698	189	27	6	800						
31	March	127,861	212	224	4	800						
32	April	123,459	258	24	5 29	1700						
33	May	138,488	219	367	19	1700						
34	June	204,460	28,927	400	17	1600						
35	July	222,837	23,464	409	2	1600						
36	August	218,068	19,550	408	1	1600						
37	September	197,387	35,480	354	5	1600						
38	October	157,474	30,675	7 1	1600							
39 November 123,392			10,264	21	7 1	1600						
40	December	151,059	13,376	260	17	1900						

TOTAL

1,940,167

Name	of Respondent	This Report Is:			Date of Report	1	Year/Period of Report		
	Electric, Inc.	(1) X An O	riginal		(Mo, Da, Yr)	ŀ		2008/Q4	
		(2) A Re	submission 		04/18/2009				
	STEAM-EL	ECTRIC GENE	RATING PLAI	NT STAT	ISTICS (Large Plan	its)			
this pa as a j more therm per un	port data for plant in Service only. 2. Large pla age gas-turbine and internal combustion plants of bint facility. 4. If net peak demand for 60 minute than one plant, report on line 11 the approximate basis report the Btu content or the gas and the q nit of fuel burned (Line 41) must be consistent with burned in a plant furnish only the composite hea	f 10,000 Kw or mes is not available average numbe uantity of fuel but charges to exp	nore, and nucle le, give data w r of employees urned converte ense account	ear plants hich is av s assigna ed to Mct.	 s. 3. Indicate by a vailable, specifying ble to each plant. 7. Quantities of 	a footnote a period. 5 6. If gas fuel burned	any plant leas is if any empk is used and po d (Line 38) an	ed or operated byees attend urchased on a d average cost	
						······	·····		
Line	Item		Plant			Plant			
No.	(2)		Name: Valent			Name:	(6)		
	(a)		·	(b)			(c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear			······································	Gas Turbine				
	Type of Constr (Conventional, Outdoor, Boiler, et	c)	Outdoor						
	Year Originally Constructed								
	Year Last Unit was Installed				2006	**************************************			
	Total Installed Cap (Max Gen Name Plate Rating	s-MW)			61.00			0.00	
	Net Peak Demand on Plant - MW (60 minutes)				59			0	
7	Plant Hours Connected to Load				923			0	
8	Net Continuous Plant Capability (Megawatts)				61			0	
9	When Not Limited by Condenser Water				61			0	
10	When Limited by Condenser Water				61			0	
11	Average Number of Employees		1				1		
12	Net Generation, Exclusive of Plant Use - KWh				3174000			0	
13	Cost of Plant: Land and Land Rights				97573			0	
14	Structures and Improvements				1969407			0	
15	Equipment Costs				24413732			0	
16	Asset Retirement Costs				0			0	
17	Total Cost				26480712	A		0	
.18	Cost per KW of Installed Capacity (line 17/5) Incl	uding			434.1100			0.0000	
19	Production Expenses: Oper, Supv, & Engr		905284						
20	Fuel	··	132010			<u> </u>			
21	Coolants and Water (Nuclear Plants Only)				0				
22			<u> </u>		0			0	
23	Steam From Other Sources				0			0	
24					0			0	
25					0			0	
26					0	ļ		0	
27	Rents	<u></u>			0			<u> </u>	
28			<u> </u>		0	ļ	······	0	
29 30					64400	ļ		0	
31					04400			0	
32					125323			0	
33					0			0	
34					2415116	 		0	
35					0.7609			0.0000	
<u></u>	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Gas						
37		ate)	MCF						
38		·········	75255	0	0	0	0	0	
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuc	lear)	1015	0	0	0	0	0	
	Avg Cost of Fuel/unit, as Delvd f.o.b. during yea		17.542	0.000	0.000	0.000	0.000	0.000	
41			17.542	0.000	0.000	0.000	0.000	0.000	
	Average Cost of Fuel Burned per Million BTU		17.283	0.000	0.000	0.000	0.000	0.000	
43	Average Cost of Fuel Burned per KWh Net Gen		0.416	0.000	0.000	0.000	0.000	0.000	
44	Average BTU per KWh Net Generation		24065.477	0.000	0.000	0.000	0.000	0.000	

Name of Res	pondent		This R	eport Is:		Date	e of Report , Da, Yr)	Year/P	eriod of Report	
UNS Electric	, Inc.		(1) [X An Original A Resubmiss	ion		18/2009	End of	2008/Q4	
		STEAM ELEC	' ' ' ' '	ATING PLANT	STATISTICS (La	arge Pl	lants)(Continued)			
Dispatching, a 647 and 549 of lesigned for patenting, tream, hydro,	and Other Exper on Line 25 "Elec beak load servic internal combus on with a conven	are based on U. S. oneses Classified as Offitric Expenses," and lee. Designate automation or gas-turbine etional steam unit, inc	f A. Accounts her Power St Maintenance atically opera equipment, re	Production explopely Expenses. Account Nos. 55 ted plants. 11. port each as a seturbine with the	penses do not in 10. For IC and 3 and 554 on Lir For a plant equi eparate plant. H steam plant. 12	iclude I d GT p ne 32, ipped v loweve 2. If a	Purchased Power plants, report Oper "Maintenance of I with combinations or, if a gas-turbine nuclear power ge	, System Corating Expens Electric Plant of fossil fuel unit function enerating plar	ses, Account No ." Indicate plant steam, nuclear s in a combined tt, briefly explair	is I n by
ootnote (a) a	ccounting metho	od for cost of power (ents of fuel cost; and	penerated inc	luding any exces	s costs attribute	a to re at type	search and devel fuel used, fuel en	opment; (b) t richment tvo	ypes or cost un e and quantity f	or the
eport period :	and other physic	cal and operating cha	racteristics o	f plant.	concenting plan	, po		.,		
Plant			Plant				Plant			Line
Name:	\.A\		Name:	(e)		l N	lame:	(f)		No.
	(d)			(6)		\dashv		(1)		
						+				1
										2
			WINE CO. C. C. C. C. C. C. C. C. C. C. C. C. C.							3
										4
		0.00			0.0				0.00	5 6
		0				0			0	7
		0 0				0			0	8
		0				0			0	9
······································		0				0			0	10
		0				0	<u></u>		0	11
		0				0			0	12 13
		0				 			0	14
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0				0			0	15
		0		······		0			0	16
		0				0			0	17
		0.0000			0.000				0.0000	18
		0				0			0	19 20
		0				 			0	21
		0			· · · · · · · · · · · · · · · · · · ·	0			0	22
	····	0				0			0	23
		0				0			0	24
		0	-			0			0	25 26
		. 0				0			0	27
		0			<u></u>	0	W		0	28
		0				0			0	29
		0				0			0	30
		0				0			0	31 32
		0		··········		- -			0	33
		0				0			0	34
		0.0000			0.00	000			0.0000	35
										36
										37
0	0	0	0	0	0				0	38
0.000	0.000	0.000	0.000	0.000	0.000			000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000			000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000	C	0.000 0.0	000	0.000	42
0.000	0.000	0.000	0.000	0.000	0.000			000	0.000	43
0.000	0.000	0.000	0.000	0.000	0.000		0.000 0.	000	0.000	44
			William Willia							

Name	of Respondent		(1)	κepoπ ΙΧΊΑη	: is: i Original		lo, Da, Yr)		of 2008/C	
UNS	Electric, Inc.		(2)	HAI	Resubmission		1/18/2009	Ene	2000/4	-
			L. T		MISSION LINE	STATISTICS				
1. Re	port information concerning trailits or greater. Report transmiss	nsmission lines, co	st of l	ines, a	nd expenses for	year. List each	transmission	line having nor	ninal voltage of	132
2. Tra	insmission lines include all line	s covered by the d	efinitio	n of tra	ansmission syste	m plant as give	n in the Unifo	rm System of A	ccounts. Do no	ot report
subst	ation costs and expenses on thi	is page.								
3. Re	port data by individual lines for	all voltages if so re	equire	i by a S	State commissio	n.				
4. Ex	clude from this page any transr	nission lines for wi	nich pl	ant cos	sts are included i	n Account 121,	Nonutility Pro	perty.		
5. Inc	licate whether the type of support	orting structure rep	orted	n colu	mn (e) is: (1) sin	igle pole wood	or steel; (2) Fil-	trame wood, or	steel poles; (3)	tower,
or (4)	underground construction If a to use of brackets and extra lines	ransmission line n	as moi	re tnan	one type of sup	porting structure	e, marcate me	inneage or eac	uished from the	UCEION
•	use of brackets and extra lines nder of the line.	s, ivilnor portions c	лаца	115111155	Sion line of a unit	sterit type of col	15ti action nee	a not be disting	juisilea iroini irie	
6 Re	port in columns (f) and (g) the t	total pole miles of	each tr	ansmis	ssion line. Show	in column (f) ti	ne pole miles d	of line on struct	ures the cost of	which is
report	ed for the line designated; con-	versely, show in co	lumn (g) the	pole miles of line	on structures t	he cost of whi	ch is reported:	for another line.	Report
pole r	niles of line on leased or partly	owned structures i	n colu	mn (g).	. In a footnote, e	explain the basis	s of such occu	pancy and stat	e whether exper	nses with
respe	ct to such structures are include	ed in the expenses	repor	ted for	the line designate	ted.				
Line	DESIGNATIO	ON			VOLTAGE (KV)	Type of	LENGTH	(Pole miles) case of und lines	Missanhau
No.					(Indicate where other than		• • •	undergro	und lines	Number Of
					60 cycle, 3 pha	ise)	Supporting		cuit miles) On Structures	. 1
	From	То			Operating	Designed	Structure	of Line Designated	On Structures of Another Line	Circuits
	(a)	(b)			(c)	(d)	(e)	(f)	(g)	(h)
1	Transmission-Northern Ariz	Havasu / Kingmai	7			69.00	SP-W	225.78		
2						69.00	SP-S	1.00	***************************************	2
3						69.00	SP-S	9.00		1
4		****		***********		69.00	SP-S	14.29		1
5						69.00	SP-S	1.30		1
6			······			69.00	SP-S	12.00		1
7						69.00	SP-S	0.30		2
8	Transmission-Santa Cruz	·			115.00		SP-S	55.75		
9							HF-W			
10										
11										
12					ļ					
13										
14		<u> </u>								
15 16					-					
17										
18										
19	······································									
20										
21							<u> </u>			
22									<u> </u>	
23 24		<u> </u>							<u> </u>	
25										
26		 							 	
27								······································		
28										
29										
30									1	
31										
32										
33										ļ
34							<u> </u>		ļ	
35						1	1			#
ĺ								,		-
		-								
36		T			1		TOTAL	319.4	2	8

Name of December			This Report Is:		Date of Repo	rt Year	Period of Report	
Name of Respond			(1) X An Orig		(Mo, Da, Yr)	End		
UNS Electric, Inc	.		1,, 1,	ubmission	04/18/2009			
				LINE STATISTICS				
you do not include pole miles of the 8. Designate any give name of less which the respondarrangement and expenses of the Lother party is an 8. Designate any determined. Spe	e Lower voltage line primary structure a transmission line for, date and term dent is not the solingiving particulars line, and how the associated compart transmission line cify whether lesses	nes with higher volt in column (f) and the or portion thereof the s of Lease, and ame e owner but which the (details) of such me expenses borne by	age lines. If two or ne pole miles of the for which the respo- count of rent for year the respondent operatters as percent or the respondent are company and give company.	r more transmission other line(s) in columber is not the solure. For any transmi erates or shares in the winership by response accounted for, an name of Lessee, di	le owner. If such prossion line other than the operation of, furn ndent in the line, nared accounts affected ate and terms of lease	port lines of the sar operty is leased from a leased line, or p hish a succinct stat me of co-owner, ba . Specify whether	me voltage, report to me another compan ortion thereof, for ement explaining the sis of sharing lessor, co-owner, o	the l ly, he
		- /)	a Williams					·
Size of		E (Include in Colum and clearing right-ol	1	EXPE	NSES, EXCEPT DE	PRECIATION AND	TAXES	
and Material	Conductor Land Construction and Other Costs (k) (i) (j) (k) Copper 1,047,291 25,993,205			Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
1/0 Copper	(i) (j) Cornel Costs Copper 1,047,291 25,993,205 AAAC/795			113,807	48,376	27,940	190,123	-
927 AAAC/795								2
927 AAAC/795								3
559AAAC								5
1/0 ACSR								6
954 ACSR								7
4/0 ACSR 559.5 AAAC	383,797	9,922,943	10,306,740	65,174	10,456		75,630	
339.5 AAAC	303,797	3,322,340	10,000,710	00,177	,,,,,,,			9
								10
								11
								12
							.,	13
								14
								15 16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
	<u> </u>							29
		-						30
1		<u> </u>					 	31
	 	-						32
		 						33
					İ			34
								35

37,347,236

178,981

27,940

58,832

265,753 36

1,431,088

35,916,148

	e of Respondent Electric, Inc.		This Report Is: (1) X An Original (2) A Resubmissio	n	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period o End of 2	f Report 008/Q4
mino 2. Pi	eport below the information or r revisions of lines. rovide separate subheadings of competed construction as	alled for concer	ning Transmission line	s added or alter	red during the year. It ow each transmission	line separately	. If actual
	LINE DESI				ING STRUCTURE		RSTRUCTURE
Line			Line Length in	Туре	Average Number per	Present	Ultimate
No.	From	То	Miles	ı ype	Number per Miles	1 1030III	Oithiate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Mineral Park		SP-S	15.00	1	1
2							
3							
4							
5		······································					
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19						<u> </u>	
20							
21	<u> </u>						
22				<u> </u>			
23							
24				 		 	
						 	
25							
26							
27				<u> </u>			
28						-	
29				 		<u> </u>	
30							
3						-	
32							
33				ļ		.	
3,	4					<u> </u>	
3!	<u> </u>					ļ	<u> </u>
3	3						
3	7						
3	3						
3	9			<u> </u>			
4)						
4	1						
4	2						
4	3						
			400	ا	4=-		
44	TOTAL	<u> </u>	12.0	<u> </u>	15.0	<u> </u>	11

Name of R UNS Elect			(1) [7 (2) [eport Is: An Original A Resubmissio		Date of Report (Mo, Da, Yr) 04/18/2009	Yea End	ar/Period of Report 1 of 2008/Q4	
Trails, in o	column (I) with a	er, if estimated am opropriate footnote s from operating ve	ounts are rep	orted. Include of Underground	d Conduit in col	ng Land and F umn (m).			
	CONDUCT		1.			LINE CO	ST.	·····	
<u> </u>		1	Voltage	1 4 4	Poles, Towers	Conductors	Asset	Total	Line No.
Size	Specification	Configuration and Spacing	KV (Operating) (k)	Land and Land Rights	and Fixtures	and Devices	Retire. Costs (o)	(p)	140.
(h)	(i)	(j)	(K) 69	(1)	(m) 1,453,627	(n) 131,346	(0)	1,584,973	1
929 AAAC		Armless	09		1,450,027	101,040		1,001,000	2
									3
					ļ				4
	···········								
	<u> </u>								5
									6
									7
									8
						·····			9
									10
									11
									12
<u> </u>									13
	*****								14
									15
									16
									17
<u></u>									18
					 				19
			<u> </u>		-				20
			 						21
<u></u>									22
					 				23
					 	ļ			24
ļ	_		-						25
				<u> </u>					26
			 	<u> </u>	 				27
		ļ		<u></u>					28
									29
			<u> </u>			 			30
		<u> </u>		ļ		-		_	31
						<u> </u>	_		
						 			32
				<u> </u>		<u> </u>	<u> </u>		33
							,		34
									35
									36
							<u></u>		37
									38
	,								39
									40
	1								41
 	 		1						42
-			1	1					43
 		 	 	1	<u> </u>	1			T
					1,453,62	7 131,346		1,584,973	44

Name	of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of I	' '			
UŅS	Electric, Inc.	(1) X An Original (2) A Resubmission	04/18/2009					
		SUBSTATIONS						
2. St 3. St to fur 4. In atten	eport below the information called for conce ubstations which serve only one industrial oubstations with capacities of Less than 10 Notional character, but the number of such sidicate in column (b) the functional characte ded or unattended. At the end of the page, nn (f).	r street railway customer should no IVa except those serving customer ubstations must be shown. r of each substation, designating v	ot be listed below. rs with energy for resale, ma whether transmission or dist	ay be grouped	nether			
Line				VOLTAGE (In M\				
No.	Name and Location of Substation (a)	Character of Sul	Primary (c)	Secondary (d)	Tertiary (e)			
1	MOHAVE							
	Casson	DIST/ UNATTENDED	69.00	13.20				
3	Highway	DIST/ UNATTENDED	69.00	12.00				
	Pierce Ferry Junction	DIST/ UNATTENDED	69.00	12.00				
	Chloride	DIST/ UNATTENDED	69.00	12.00				
6	Duval Booster	DIST/ UNATTENDED	69.00	2.40				
7	Golden Valley	DIST/ UNATTENDED	69.00	20.80				
8	South Kingman	DIST/ UNATTENDED	69.00	12.00				
9	North Kingman	DIST/ UNATTENDED	69.00	12.00				
10	Airport	DIST/ UNATTENDED	69.00	13.20				
11	Jagerson	DIST/ UNATTENDED	69.00	13.20				
12	Boriana Junction	DIST/ UNATTENDED	69.00	20.80				
13	Yucca	DIST/ UNATTENDED	69.00					
14	Duval Waterfield	DIST/ UNATTENDED	69.00	2.40				
15	Warm Springs	DIST/ UNATTENDED	69.00	13.20				
16	Boundary Cone	DIST/ UNATTENDED	69.00	13.20				
17	Sacramento	DIST/ UNATTENDED	69.00	20.80				
18	Dolan Springs	DIST/ UNATTENDED	69.00	12.00				
19	So-Hi	DIST/ UNATTENDED	69.00	20.80				
20	Willow Beach	DIST/ UNATTENDED	69.00	12.00				
21	Eastern	DIST/ UNATTENDED	69.0	0 13.20				
22	West Golden Valley	DIST/ UNATTENDED	69.0	0 20.80				
23	Cattail Cove	DIST/ UNATTENDED	69.0	0 13.20				
24	Havasu Sub	DIST/ UNATTENDED	69.0	0 13.20				
25	Palo Verde	DIST/ UNATTENDED	69.0					
26	London Bridge	DIST/ UNATTENDED	69.0	0 13.20				
27	Franconia	DIST/ UNATTENDED	69.0	0 20.80				
28	Kiowa	DIST/ UNATTENDED	69.0	0 13.20				
29	Mulberry	DIST/ UNATTENDE	69.0					
30	Clearwater	DIST/ UNATTENDE	69.0					
31	North Havasu 20.8kV	DIST/ UNATTENDE	69.0	0 20.80				
32	Desert Hills	DIST/ UNATTENDE		1				
33	Black Mesa Substation	TRANS/UNATTEND	ED 230.0	69.00	13.20			
34	Hilltop Substation	TRANS/UNATTEND			<u> </u>			
35	Griffith Substation	TRANS/UNATTEND	ED 230.0	69.00				
36	North Havasu Substation	TRANS/UNATTEND	ED 230.0	69.00	12.00			
37	SANTA CRUZ - AZ Electric							
38	3 Valencia	DIST/ UNATTENDE	D 115.0					
39	Sonoita	DIST/ UNATTENDE						
40	Kantor	DIST/ UNATTENDE	D 115.0	00 13.20				

Name of Respondent	<u> </u>	This Report is:	, Da	te of Report	r/Period of Report					
UNS Electric, Inc.		(1) X An Or	iginal (M submission 04	o, Da, Yr) /18/2009						
0110 11001110, 1110		1 ' · · · · · · · · · · · · · · · · · ·	ATIONS (Continued)	110/2003						
reason of sole ownership period of lease, and annu- of co-owner or other parts	s or major items of e by the respondent. ual rent. For any su	equipment leased fr For any substatio bstation or equipment haring expenses of	om others, jointly owned on or equipment operated of the than by the other accounting between	with others, or o under lease, give reason of sole in the parties, ar	or operated otherwise than be give name of lessor, date all ole ownership or lease, give , and state amounts and accepts arty is an associated compa					
							·			
Capacity of Substation	Number of Transformers	Number of Spare	CONVERSION AP			Total Capacity	Line No.			
(In Service) (In MVa)	In Service	Transformers	Type of Equipment		er of Units	(In MVa)	NO.			
(f)	· (g)	(h)	(i)		<u>(i)</u>	(k)	1			
66	2		F-1	orced Air		66	L			
3	3			None		12	L			
12	1			orced Air		12	5			
1	3			None		2	<u> </u>			
2	3		E-	None orced Air		10				
10	1			orced Air		12	<u> </u>			
12	1			orced Air		12	1			
12	1			orced Air		20	1			
20	1 1	1		orced Air		40	.			
40	1			None			<u> </u>			
5	1			orced Air		3				
3	3			None		3	14			
12	1	1		orced Air		12	15			
12		1	F	orced Air		12	16			
20	1		F	orced Air		20	17			
12	1		F	orced Air		12	18			
3	1		F	orced Air			19			
2	1		F	orced Air		2	20			
12	. 1		F	orced Air		12	21			
20	1		F	orced Air		20	22			
1	3	1		None			23			
50	2			Force Air		50				
50	2		F	orced Air		50	•			
90	3		Forced	l Air & Oil		9(
. 5	1		F	orced Air		!	5 27			
50	2		F	orced Air		50	1			
33	1			orced Air		3:				
33	1		Forced	l Air & Oil		3				
6	1		F	orced Air		!	6 31			
40	1			orced Air		4	.i			
230	4		F	orced Air		23				
160	2			orced Air		16				
80	1			orced Air		8				
80	1		1	orced Air		8	1			
							37			
12				Air & Oil		4	+			
12	2		Force	Air & Oil		4	0 39			

Forced Air

40 12

39

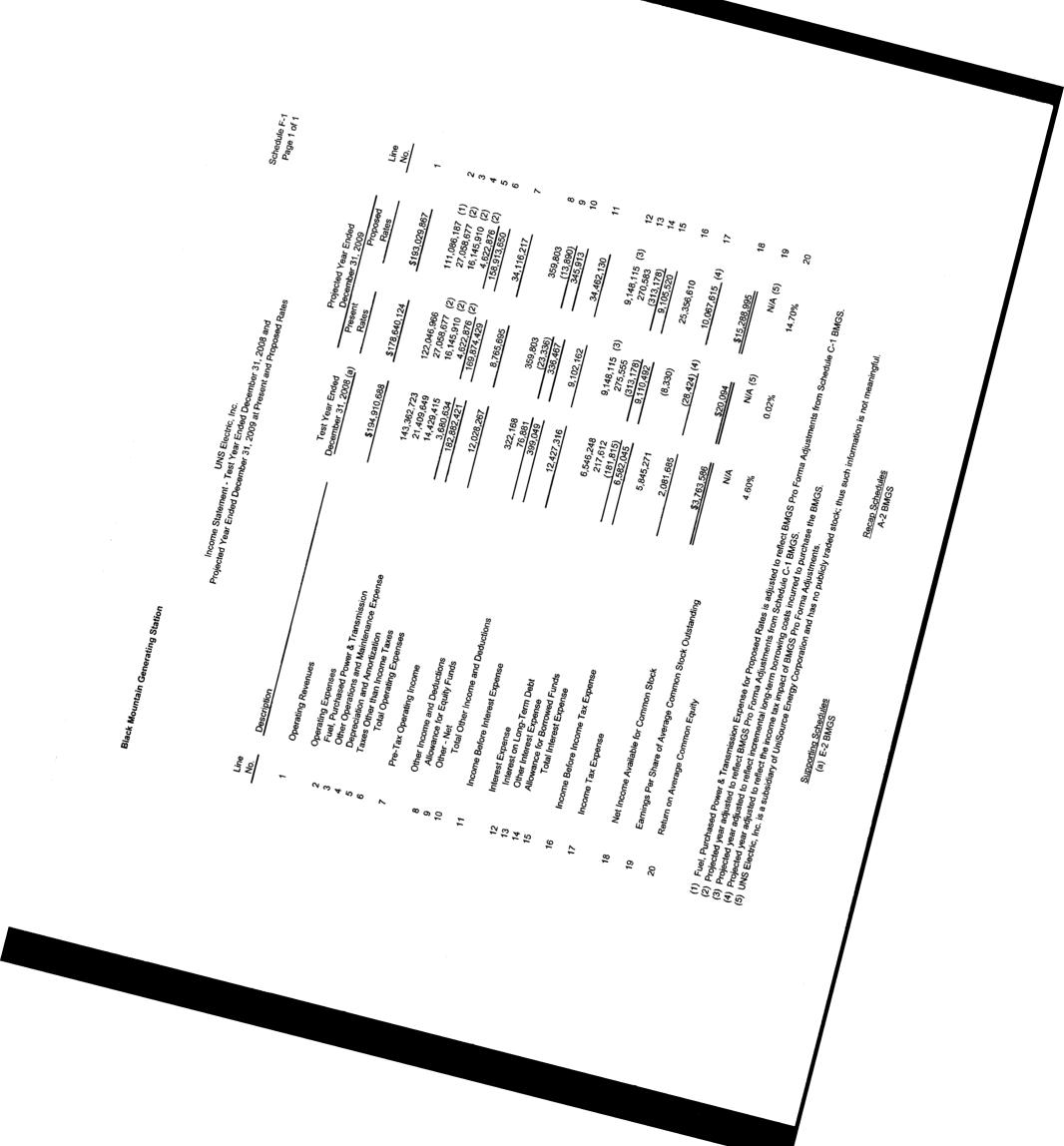
40

10

Name	of Respondent	This Report Is:		Date of Repo (Mo, Da, Yr)	ort	Year/Period of Report					
	Electric, Inc.	(1) X An O	riginal submission	(Mo, Da, Yr) 04/18/2009		End of 20	08/Q4				
-		1 ' Luurd	UBSTATIONS	- 11 1 1 2 2 2 2 2							
2. Si 3. Si to fui 4. In atten	eport below the information called for conce ubstations which serve only one industrial or ubstations with capacities of Less than 10 M nctional character, but the number of such sidicate in column (b) the functional character ided or unattended. At the end of the page, nn (f).	rning substation r street railway IVa except those ubstations must rof each subst	ns of the responden customer should no se serving customers to be shown. ation, designating w	w. or resale, ma ssion or distri	bution and wh	ether					
Line	Name and Location of Substation		Character of Sub	etation	V	OLTAGE (in MV	a)				
No.	(a)		(b)	Station	Primary (c)	Secondary (d)	Tertiary (e)				
1	Canez		DIST/ UNATTENDED		115.00	13.20					
2											
3	Summary		DIST/ UNATTENDED								
	Summary		TRANS/ UNATTENDE	D							
5											
6											
7							<u> </u>				
8											
9											
10											
11											
12 13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23			·····								
24											
25 26					,						
27					!						
28							and the second s				
29	<u> </u>				<u> </u>						
30											
31											
32											
33				·							
34											
35											
36											
37					·····						
38	<u> </u>				<u>,</u>						
39											
40	?										

Name of Respondent		This Report Is:		Date of Rep	· I	ear/Period of Report	:
UNS Electric, Inc.		(1) X An Or	iginal ubmission	(Mo, Da, Yr 04/18/2009	' E	nd of 2008/Q4	
			ATIONS (Continued)	0.1,0.2000		<u></u>	
5. Show in columns (I), (jincreasing capacity.6. Designate substations reason of sole ownership period of lease, and annual	or major items of ed by the respondent.	uipment such as n quipment leased fr For any substation estation or equipment	otary converters, recommenders, jointly over one of the control of	wned with othe rated under lea han by reason	ers, or operated ase, give name of sole owners	otherwise than by of lessor, date and hip or lease, give	r d name
of co-owner or other party affected in respondent's t	evolain hasis of sh	aring expenses of	other accounting b	etween the pa	rties, and state	amounts and acc	ounts
Capacity of Substation	Number of	Number of	CONVERSI	ON APPARATU	S AND SPECIAL	EQUIPMENT	Line
(In Service) (In MVa)	Transformers In Service	Spare Transformers	Type of Equi	pment	Number of Unit	Total Capacity (In MVa)	No.
(f)	(g)	(h)	(i)		(i)	(k)	
10	1			Forced Air		12	1
							2
684							3
550					······································		4
							5 6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
						· · · · · · · · · · · · · · · · · · ·	17
							18
		· · · · · · · · · · · · · · · · · · ·					19
							20
							21
							22
							23 24
							25
							26
							27
							28
	· ·						29
							30
							31
							32
				····			33
	<u> </u>						34
							35
				······································			36
							37
							38
							39
							40
			1			ł	-

BMGS Schedule F



UNS Electric, Inc.

Projected Year Ended December 31, 2009 at Present and Proposed Rates Statements of Cash Flows - Test Year Ended December 31, 2008 and

(Thousands of Dollars)

	Line No.	-	- 0	ı m	4	ည	9	7	œ	6	10	F		5 5	2 :	4			16	17	18	19	20	21	
ar Ended 1, 2009	Proposed Rates	\$202 580	1 789	4.914	(105,083) (1)	(24,107) (3)	(12,916)	(9,014) (2)	(18,094) (3)	(4)	3,530	50,215		(29,512)		(29,512)		0	(8,000)	0	(102)	(2,061)	(10,163)	\$10,540	
Projected Year Ended December 31, 2009	Present Rates	4188 A12	1 780	4 904	(116,043) (1)	(24,107) (3)	(12,916)	(9,019) (2)	(16,138) (3)	11,079 (4)	3,530	31,691		(29,512)	0	(29,512)		0	(5,255)	0	(102)	(2,061)	(7,418)	(\$5,239)	
	Test Year Ended December 31, 2008 (a)	9106 57.1	\$9.410	2.132	(134,127)	(24,135)	(5,171)	(5,019)	(17,789)	(713)	(7,578)	13,551		(29,664)	00	(29,584)		40,000	(18,000)	270	(104)	9	22,172	\$6,139	
	Description	Cash Flows from Operating Activities	Cast Booist from Floatio Wholesale Sales	Other Cash Becairte	Fuel & Purchased Power	Payment of Other Operations and Maintenance Costs		Interest Paid, Net of Amounts Capitalized	Taxes Paid, Net of Amounts Capitalized	Net Income Taxes Paid	Other Cash Payments	Net Cash Flows from Operating Activities	Cash Flows from Investing Activities	Capital Expenditures	Other	Net Cash Flows from Investing Activities	Cash Flow from Financing Activities	Net Proceeds from Issuance / Retirement of Long-Term Debt	Net Borrowings under Revolver	Equity Investment from UniSource Energy Services		Other	Net Cash Flows from Financing Activities	Net Increase (Decrease) in Cash	
	Line No.	•	- c	V (o 4	ۍ .	9	7	æ	6	10	τ.		12	13	4		15	16	17	8	19	20	24	i

Fuel & Purchased Power for Proposed Rates is adjusted to reflect BMGS Pro Forma Adjustments from Schedule C-1 BMGS.
 Projected year adjusted to reflect incremental long-term borrowing costs incurred to purchase the BMGS.
 Projected year adjusted to reflect BMGS Pro Forma Adjustments from Schedule C-1 BMGS.
 Projected year adjusted to reflect the income tax impact of BMGS Pro Forma adjustments.

Line ģ

က

UNS Electric, Inc.
Projected Construction Requirements
Test Year Ended December 31, 2008 and Projected Years 2009 through 2011 as of December 31

	Tes	Test Year Ended December 31, 2008 and Projected Years 2009 through 2011 as of December 31 (Thousands of Dollars)	8 and Projected Years 2009 (Thousands of Dollars)	through 2011 as of Dece	mber 31		
			Projected	Projected Year Ended December 31,	и,		
Line No.	Description	Test Year Ended December 31, 2008 (a), (b)	2009 (a), (b)	2010 (a)	2011 (a)	2009-2011	•
τ	Other Production Plant	\$649	\$1,692	\$354	\$565	\$2,611	
8	Transmission Plant	6,401	7,241	9,623	296'6	26,821	
က	Distribution Plant	20,411	18,953	11,422	6,787	40,162	
4	General Plant	2,203	1,626	2,503	1,922	6,051	
ĸ	Total Construction Expenditures	\$29,664	\$29,512	\$23,902	\$22,231	\$75,645	

Supporting Schedules

Recap Schedules
(a) A-4 BMGS
(b) F-2 BMGS

UNS Electric, Inc. Key Assumptions Used in Preparing Forecasts

Customer Growth and Sales

Retail customer growth is forecasted to be 0.5% in 2009. Retail sales growth is forecasted to be 6.5% in 2009.

Fuel, Purchased Power & Transmission Costs

For illustrative purposes, \$11M of purchase power and transmission costs savings are reflected in the projected year for the "Proposed Rates" Fuel and purchased power costs are forecasted using forward market projections and completed hedging transactions as of April 6, 2009. PPFAC pricing and fuel and purchased power cost recovery are based on the PPFAC mechanism in effect as of April 2009. scenario to reflect the proposed rate reclassification.

Operations and Maintenance Expenses

O&M Expenses for 2009 are based on the operating budget approved in December 2008. Additional O&M, property taxes, and depreciation are added to reflect ownership of BMGS in the projected year.

Construction Expenditures

Construction expenditures for 2009 are based on the capital budget approved in December 2008, adjusted for slower growth, and stated net of forecasted CIAC.

Interest Rate Assumptions

The interest rate on temporary investments is forecasted at 0.301% in 2009. The interest rate on short-term borrowing is forecasted at 1.601% in 2009.

Capital Structure Changes

The balance of common equity is forecasted to grow in 2009 due to continued retention of earnings (no dividend is assumed). Financing of BMGS is assumed to use the same mix of capital and component costs as reflected in the company's requested weighted average cost of capital.

External financing needs are assumed to be met with borrowings under the UNS Electric revolving credit facility.

BMGS Schedule G

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SUMMARY AT PRESENT RATES PAGE 1 OF 1

TOTAL PATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL PATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE BASE TOTAL RATE OF RETURN TOTAL RATE OF RATE OF RETURN TOTAL RATE OF RATE OF RETURN TOTAL RATE OF RATE OF RETURN TOTAL RATE OF RATE OF RETURN TOTAL RATE OF RATE OF RETURN TOTAL RATE OF RATE OF RETURN TOTAL RATE OF RATE OF RATE OF RETURN TOTAL RATE OF RAT
\$159,280,447 \$80,442,482 \$10,569,832 \$48,286,00 (0) (0) (0) (0) (1,645,619 1,269,510 183,877 129,02 160,926,865 81,771,991 10,753,709 48,415,17 120,926,865 62,135,737 7,528,562 33,282,22 15,884,718 8,757,061 1,097,439 4,098,130 4,201,038 2,309,904 2,28,850 1,086,22 145,269,026 75,561,479 9,212,979 39,547,77 4,77% 3,43% 7,35% 10,11 1,00 0,72 1,54 2.
120,926,865 62,135,737 7,528,562 33,22 15,884,718 8,757,061 1,097,439 4,0 4,256,354 2,358,777 298,128 1,0 145,269,026 75,561,479 9,212,979 39,5 4,77% 3,43% 7,35% 1,00 0,72 1,54
\$15,657,039 \$6,150,513 \$1,540,730 \$8,8 4,77% 3.43% 7.35% 1.00 0.72 1.54
3.43% 7.35% 0.72 1.54
0.72 1.54

(\$480,152)

\$45,803

(\$467,255)

-14.14% -2.96

1.19%

-1.40%

0.25

-0.29

46,464 1,044,281

56,793 57,272 2,442,851

412,378 17,459,711

777,561 168,791

2,112,172 216,614

15,090,609 1,546,623 410,101

51,465

1,691

7,569

53,938 16,992,456

\$562,438

\$2,481,085

\$16,938,518

(156,277)

(520,617)

(1,041,526)

\$3,396,352

\$3,863,384

\$33,357,983

\$6,655,577 3,042,073 (60,875)

\$8,203,850 3,786,329 (33,520)

\$59,070,260 24,423,806 (246,944)

STREET LIGHTING 7

INTERRUPTIBLE

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-2 SUMMARY AT EQUALIZED PROPOSED RATES PAGE 1 OF 2

2 5 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	ALLOC	TOTAL	RESIDENTIAL	sös	SÖT	r PS	INTERRUPTIBLE	STREET LIGHTING
\$227,947,326 \$179,377,550 \$20,957,628 \$86,994,430 \$33,357,983 \$3,863,384 \$22,907,386 \$13,076,623 \$1,52% \$1,72% \$7,29% \$7,20% \$7,	MMARY AT PROPOSED RATES	-	74	m	4	ω.	so.	~
BASE \$237 PAT 288 \$130 PAT 280 \$130 PAT 2	LOPMENT OF RETURN AT EQUALIZED RATE LEVELS							
TOUR & MANTENANCE EXPENSE 170,926,965 62,135,737 77,526,592 33,282,225 15,090,699 2,112,172 777,592,592 10,000,009 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000,000 1,090,139 10,000 1,090,139 10,000,139 10	BASE RN OF RETURN	\$327,947,328 \$23,907,360 7.29%	\$179,377,550 \$13,076,623 7.29%	\$20,957,628 \$1,527,811 7.29%	\$86,994,430 \$6,341,894 7.29%	\$33,357,983 \$2,431,797 7.29%	\$3,863,384 \$281,641 7.29%	\$3,396,352 \$247,594 7.29%
8. FOR PERMIN NOME TAX 150,318,704 19,108,205 19,204,705 10,204,205 10,204,705 10,205,2014 1,107,205 10,205,2014 1,107,205 10,205,2014 1,107,205 10,205,2014 1,107,205 10,205,2014 1,107,205 10,205,2014 1,107,205 10,205,2014 1,107,205 10,205,2014 1,205,205 10,205,2014 1,205,205 10,205,2014 1,205,205 10,205,2014 1,205,205 10,205,2014 1,205,205 10,205,2014 1,205,205 10,205,2014 1,205,2014 1,205,205 10,205,2014 1,205,20	ATION & MAINTENANCE EXPENSE ECIATION & AMORT EXPENSE S OTHER THAN INCOME TAX	120,926,865 15,884,718 4,256,354	62,135,737 8,757,061 2,358,777	7,528,562 1,097,439 298,128	33,282,225 4,098,190 1,081,091	15,090,609 1,546,623 410,101	2,112,172 216,614 56,793	777,561 168,791 51,465
COST OF SERVICE STA4A26.065 S93.045.187 S10,732.569 S44,222.640 S21,736,175 S10,732.569 S10,732.569 S10,732.569 S10,732.569 S10,736,175 S10,548.683 S44,153.605 S21,682,237 S2,866,866 S1,755,175 S1,756,175 S10,548.683 S44,153.605 S21,682,237 S2,866,866 S1,755,175 S1,756,175 S1,756,175 S1,756,175 S1,756,175 S1,756,175 S1,756,175 S1,756,175 S1,756,175 S2,866,866 S1,755,175 S1,756,175 S1,756,175 S1,756,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S1,755,175 S2,866,866 S2,866,86	E & FEDERAL INCOME TAX L OPERATING EXPENSES	150,518,704	6,715,988 79,968,563	9,204,758	37,940,746	19,304,378	2,592,914	1,507,345
SF OR RESALE THE OPERALING REVENUES THE OPERATING REVENUES ST 2780,446 S91,775,677 S10,548,683 S44,153,605 S21,682,237 S2,866,396 S1,7562 S1,7562 S1,7562 S1,7563 S1,7563 S2,866,396 S1,7563 S1,7563 S2,866,396 S1,7563 S1,7563 S2,866,396 S1,7563 S1,7563 S2,866,396 S1,7563 S2,866,396 S1,7563 S2,866,396 S1,7563	COST OF SERVICE	\$174,426,065	\$93,045,187	\$10,732,569	\$44,282,640	\$21,736,175	\$2,874,555	\$1,754,939
SED BASE RATE SALES OF ELECTRICITY \$172,780,446 \$91,775,677 \$10,548,693 \$44,153,805 \$21,682,237 \$2,866,966	ES FOR RESALE ER OPERATING REVENUES	(0) 1,645,619	(0) 1,269,510	(0) 183,877	(0) 129,035	(0) 53,938	7,5	(0) 1,691
	LS: POSED BASE RATE SALES OF ELECTRICITY	\$172,780,446	\$91,775,677	\$10,548,693	\$44,153,605	\$21,682,237	\$2,866,986	\$1,753,248
							•	

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-2 SUMMARY AT EQUALIZED PROPOSED RATES PAGE 2 OF 2

STREET

ALL	ALLOC	TOTAL	RESIDENTIAL	ses	res	LPS	INTERRUPTIBLE	LIGHTING
SUMMARY OF PROPOSED RATES		-	٠.	,	r	,	Þ	-
1 DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS	EVELS							
2 SALES OF ELECTRICITY 4 SALES FOR RESALE		\$172,780,444 (0)	\$86,680,495 (0)	\$11,543,449 (0)	\$52,733,859 (0)	\$18,498,772 (0)	\$2,709,624 (0)	\$614,248 (0)
		1,645,619	1,269,510	183,877	129,035	53,938	7,569	1,691
		174,426,063	87,950,005	11,727,325	52,862,894	18,552,710	2,717,193	615,939
8 OPERATION & MAINTENANCE EXPENSE		120,926,865	62,135,737	7,528,562	33,282,225	15,090,609	2,112,172	777,561
		15,884,718	8,757,061	1,097,439	4,098,190	1,546,623	216,614	168,791
		4,256,354	2,358,777	298,128	1,081,091	410,101	56,793	51,465
11 STATE & FEDERAL INCOME TAX 12 TOTAL OPERATING EXPENSES		150,518,704	79,968,563	9,204,758	37,940,746	19,304,378	2,592,914	1,507,345
13 14 RETURN AT PROPOSED RATES		\$23,907,358	\$7,981,442	\$2,522,567	\$14,922,149	(\$751,668)	\$124,279	(\$891,407)
15 16 RATE OF RETURN 17 INDEX RATE OF RETURN		7.29%	4.45% 0.61	12.04% 1.65	17.15% 2.35	-2.25% (0.31)	3.22% 0.44	-26.25% (3.60)
19 20 20								
21 22 33								
2.5								
26								
28 28 29 29 29 29 29 29 29 29 29 29 29 29 29	-							
31 30 53								
33 S :								
34 35								
36 37								
38 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9								
40 41								
42 43								
44 45								

UNS ELECTRIC COMPANY

SCHEDULE G-3 DEVELOPMENT OF RATE BASE PAGE 1 OF 6

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

STREET LIGHTING 7	\$0 93,592 (62) (73,421)	\$70,109		\$387	9,100	2,328	29,972	80,809	20,748	19,378	(645)	(307)	(511)	(985'9)	(2,080)	(1,616)	(400)	150,576	\$150,576	
NTERRUPTIBLE 6	\$0 120,023 (80)	\$86,908		\$2,718	63,890	16,346	210,432	267,360	145,670	136,056	(4,529)	(2,154)	(3,591)	(46,244)	(14,607)	(11,345)	(2,811)	1,057,193	\$1,057,193	
LPS 1	\$0 863,576 (575)	\$646,898		\$27,965	657,372	168,191	2,165,162	5,837,631	1,498,816	1,399,898	(46,594)	(22,162)	(36,951)	(475,805)	(150,288)	(116,726)	(28,926)	10,877,582	\$10,877,582	
LGS 4	\$0 2,273,922 (1,513)	\$1,703,378		\$66,283	1,558,137	398,654	5,131,982	13,836,663	3,552,573	3,318,113	(110,441)	(52,530)	(87,582)	(1,127,778)	(356,221)	(276,670)	(68,561)	25,782,622	\$25,782,622	
SGS 3	\$0 597,207 (397)	\$447,363		\$13,291	312,443	79,939	1,029,082	2,774,574	712,374	665,359	(22,146)	(10,534)	(17,562)	(226,146)	(71,431)	(55,479)	(13,748)	5,170,018	\$5,170,018	
RESIDENTIAL 2	\$0 4,793,610 (3,190)	\$3,590,856		\$116,840	2,746,575	702,720	9,046,297	24,390,297	6,262,226	5,848,937	(194,677)	(92,597)	(154,384)	(1,987,969)	(627,922)	(487,694)	(120,854)	45,447,794	\$45,447,794	
TOTAL F	\$0 8,741,931 (5,817)	\$6,548,513		\$227,484	5,347,516	1,368,179	17,612,927	47,487,333	12,192,407	11,387,743	(379,032)	(180,283)	(300,582)	(3,870,528)	(1,222,549)	(949,529)	(235,301)	88,485,785	\$88,485,785	
ALLOC	PISXGENL PISXGENL PISXGENL			DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN	DTRAN			
	DEVELOPMENT OF RATE BASE ELECTRIC PLANT IN SERVICE INTANGIBLE PLANT 302-FRANCHISES & CONSENTS 303-MISCELLANEOUS INTANG PLT 302-FRANCH & CONSENTS - ACQ ADJ 303-MISCELLANEOUS INTANG PLT 303-MI	TOTAL INTANGIBLE PLANT	TOTAL OTHER PROPICTION PLANT	340-LAND & LAND RIGHTS	341-STRUCTURES & IMPROVE	342-FUEL HOLDERS, PROD, & ACC	343-PRIME MOVERS	344-GENERATORS	345-ACCESSORY ELECT EQUIP	346-MISC POWER PLANT EQUIP	340-LAND & LAND RIGHTS - ACQ ADJ	341-STRUCT & IMPROVE - ACQ ADJ	342-FUEL HLD, PROD, & ACC - ACQ ADJ	343-PRIME MOVERS - ACQ ADJ	344-GENERATORS - ACQ. ADJ	345-ACCESS ELECT EQUIP - ACQ ADJ	346-MISC POWER PLT EQUIP - ACQ ADJ	TOTAL OTHER PRODUCTION PLANT	TOTAL PRODUCTION PLANT	

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-3 DEVELOPMENT OF RATE BASE PAGE 2 OF 6

	2,435 3,982 1,124 5,570 5,570 646 646 647 (67) (67) (67) (720) 3,595 3,499 3,499 1,025 0 0 0 0 0 0 0 1,998 1,025 1	23
STREET LIGHTING 7	\$2,435 1,124 58,982 2,246 50,835 46,570 646 (1,074) (12,996) (5,489) (9,349) (9,349) (9,349) (189] \$13,595 112,844 253,409 0 0 0 0 6,304,988 (1,531) (\$6,132,723
INTERRUPTIBLE 6	\$17,098 7,892 414,113 15,767 356,916 326,968 393 4,535 (7,543) (91,242) (91,242) (1,325) (91,242) (1,325) (1,325) (1,329) (1,709,477 2,110,339 (1,399 1,709,483 11,399 (10,329) (27,135) (190,091) (422,473) (285,820) (207,773) (72,835) (30,001)	\$7,864,645
LPS 5	\$175,924 81,203 4,260,855 3,672,348 3,3672,348 3,364,207 40,666 (77,613) (4,870) (938,796) (938,796) (938,796) (938,796) (938,796) (938,739) (77,613) (4,870) (938,739) (77,613) (77,613) (77,613) (77,613) (77,613) (77,613) (77,613) (77,613) (77,613) (77,613) (77,613) (77,7498 8,737,101 1,867,361 1,867,361 (1,60,372) (1,60,978) (1,60,978) (1,60,962) (1,601,962) (1,601,962) (1,601,962) (1,601,962) (1,601,962) (1,601,962) (1,601,962) (1,601,962)	\$56,586,769
LGS 4	\$416,984 192,471 10,099,304 384,523 8,704,334 7,974,023 9,575 110,609 (183,962) (11,544) (2,225,185) (1,525,185) (1,525,185) (1,525,185) (1,525,185) (1,527,734) (1,600,850) (32,308) (32,308) (32,308) (32,308) (32,308) (32,308) (32,775,090 (1,527,342) (1,98,732) (1,093,768) (1,673,138) (2,940,510) (1,030,805) (1,030,805) (1,030,805) (1,030,805) (1,773,138) (2,940,510) (1,773,138)	\$149,001,294
SGS 3	\$83,615 38,595 2,025,146 77,106 1,745,434 1,598,978 1,920 22,180 (24,710) (24,710) (24,710) (24,710) (24,710) (24,710) (18,435) (24,710) (18,435) (24,710) (18,435) (24,710) (18,435) (24,710) (18,435) (24,710) (18,435) (24,710) (18,435) (24,710) (1,446,22) (1,464,422) (1,475,649) (1,693,777) (1,147,663) (1,145,649) (1,693,777) (1,145,649) (1,693,777) (291,945) (388,980) (388,980) (388,980)	\$39,132,663
RESIDENTIAL 2	\$735,031 339,274 17,802,344 677,810 15,343,494 14,056,047 194,974 (324,275) (20,349) (3,922,400) (217,218) (1,656,468) (2,821,865) (2,821,865) (2,821,865) (2,821,865) (2,821,865) (2,821,865) (2,821,865) (3,922,400) (5,922,222) 11,488,986 (3,33,006 (5,33,765,522 11,488,986 (3,363,006 (3,755,222 11,488,986 (3,363,006 (3,755,222 11,488,986 (3,363,006 (3,757,730) (1,109,548 (3,737,730) (1,109,643 (1,286,333) (2,430,326) (2,290,424) (2,290,424) (2,290,424)	\$314,106,637
TOTAL 1	\$1,431,088 660,559 34,660,745 1,319,681 22,873,421 27,366,793 379,610 (631,356) (39,618) (7,636,820) (422,919) (7,636,820) (422,919) (3,225,104) (5,494,105) (110,880) \$1,354,701 7,100,486 60,306,987 117,897,983 95,498,476 19,991,384 55,428,668 95,508,942 17,960,238 10,899,344 (15,967,974) (16,19,807) (23,602,225) (16,619,807) (23,602,225) (15,967,868) (10,619,807) (23,602,225) (16,619,807) (23,602,225) (16,619,807) (23,602,225) (16,619,807) (23,602,225) (16,619,807) (23,602,225) (16,619,807) (23,602,225) (16,619,807) (1,619,807) (23,602,225) (1,607,603) (1,607,603) (1,607,603) (1,607,603) (1,325,336)	\$572,824,731
ALLOC	DTRANSUB DDISPSUB DDISPSUB DDISPSUB DDISTSUL	
ELECTRIC PLANT IN SERVICE CONTINUED	1 TRANSMISSION PLANT DTRANSUB 2 350-LAND 352-STRUCTURES & IMPROVE DTRANSUB 3 354-TOWERS & FIXTURES 5 354-TOWERS & FIXTURES DTRANSUB 5 355-POLES & FIXTURES DTRANSUB DTRANSUB 8 356-OVHD COND. & DEVICES DTRANSUB DTRANSUB 8 356-OVHD COND. & DEVICES DTRANSUB DTRANSUB 10 352-STRUCT & IMPROVE - ACQ ADJ DTRANSUB DTRANSUB 11 353-STATION EQUIPMENT - ACQ ADJ DTRANSUB DTRANSUB 12 359-ROADS & TRAILS - ACQ ADJ DTRANSUB DTRANSUB 13 359-ROADS & TRAILS - ACQ ADJ DTRANSUB DTRANSUB 14 356-OVHD COND. & DEVICES - ACQ ADJ DTRANSUB DTRANSUB 15 359-ROADS & TRAILS - ACQ ADJ DTRANSUB DTRANSUB 16 359-LAND & LAND RIGHTS DDISPSUB DDISPSUB 21 365-LAND & LAND RIGHTS DDISPSUB DDISPSUB 22 361-LAND & LAND RIGHTS DDISPSUB DDISPSUB 23 361-LAND FIGHTS DDISPSUB DDISPSUB 24 366-UNDERGROUND CONDUIT ACQ ADJ DDISPSUB 25 361-LING & LAND RIGHTS ACQ ADJ	44 TOTAL PROD, TRANS, & DIST PLT 45

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-3 DEVELOPMENT OF RATE BASE PAGE 3 OF 6

\$925 77,852 51,585 194,934 2,220 66,850 28,861 41,592 44,180 3,361 0 (12,693) (12,693) (16,682) (6,079) (6,079) (6,079) (6,079) (6,079) (6,079) (6,079)	\$6,655,577
\$509 42,868 28,405 107,338 1,222 36,259 15,892 22,902 24,327 1,851 (7,583) (6,589) 1,292 (498) (1,608) (3,347) (1,608) (3,347) (1,608) (3,347) (1,608)	\$8,203,850
\$3,752 315,812 209,259 790,766 9,004 267,123 117,079 168,720 179,218 13,633 (55,663) (55,663) (51,492) 9,522 (3,670) (11,844) (24,660) (11,844) (28,214) (11,844)	\$59,070,260
\$9,987 840,613 556,995 2,104,821 23,967 711,016 311,634 449,091 477,032 36,288 (6,218) (148,694) (137,058) 25,345 (137,058) (180,127) (65,638) (1556) (75,100) (75,100)	\$155,593,221
\$3,668 308,768 204,591 773,127 8,803 261,165 114,467 175,220 175,220 175,220 175,220 (2,284) (64,617) (50,343) 9,309 (3,588) (11,580) (27,585) (11,580)	\$41,375,652
\$26,925 2,266,319 1,501,676 5,674,661 64,615 1,916,920 840,176 1,210,762 1,286,094 97,833 (16,765) (400,883) (369,513) 68,330 (26,338) (485,627) (176,961) (176,961) (176,961)	\$330,877,172
\$45,767 3,852,233 2,552,511 9,645,647 109,831 3,258,333 1,428,110 2,058,023 2,186,070 166,294 0 (28,497) (681,411) (628,090) 116,146 (44,769) (300,794) (144,474) (344,154) (18,831)	\$601,775,731
LABOR LABOR LABOR LABOR LABOR LABOR LABOR LABOR LABOR LABOR LABOR	LABOR
369-LAND & LAND RIGHTS 389-LAND & LAND RIGHTS 390-STRUCTURES & IMPROVEMENTS 391-OFFICE FURNITURE & EQUIP 392-TRANSPORTATION EQUIP 393-STORES EQUIPMENT 394-TOOLS, SHOP, & GARAGE EQUIP 395-COMMUNICATION EQUIPMENT 396-POWER OPERATED EQUIP 397-COMMUNICATION EQUIPMENT 399-OTHER TANGIBLE PROPERTY 399-OTHER TANGIBLE PROPERTY 399-TRANSPORTATION EQUIP - ACQ ADJ 390-STRUCTURES & IMPROV - ACQ ADJ 391-OFFICE FURNITURE & EQ ACQ ADJ 392-TRANSPORTATION EQUIP - ACQ ADJ 393-STORES EQUIPMENT - ACQ ADJ 395-LABORATORY EQUIP - ACQ ADJ 395-LABORATORY EQUIP - ACQ ADJ 395-COMMUNICATION EQUIP - ACQ ADJ 396-POWER OPER EQUIP - ACQ ADJ 396-POWER OPER EQUIP - ACQ ADJ 398-MISCELLANEOUS EQUIP - ACQ ADJ 398-MISCELLANEOUS EQUIP - ACQ ADJ	COMMON PLANT TOTAL PLANT IN SERVICE
	VERMENTS LABOR \$45,767 \$26,925 \$3,668 \$9,987 \$3,752 \$509 DVERMENTS LABOR 3,652,231 2,266,319 308,768 840,613 315,812 42,868 1 EQUIP LABOR 2,562,511 1,501,676 204,581 566,995 209,229 28,405 1 IUP LABOR 1,501,676 204,611 773,127 2,144,821 790,766 107,338 11 INE 1,201,676 204,615 23,967 30,04 1,222 28,625 1,222 28,625 1,222 28,625 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,222 1,434 1,1447 1,1447 1,1447 1,1447 1,1447 1,1447 1,1447 1,17,079 1,589 1,222 1,222 1,222 1,222 1,122 1,1447 1,1447 1,17,079 1,1589 1,17,079 1,1589

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-3	DEVELOPMENT OF RATE BASE	PAGE 4 OF 6

STREET LIGHTING 7	\$0 30,806 (1) (3,713) \$27,092	\$0 848 368 8,597 2,183 2,074 524 0 (24) (67) (838) (95) (193	
INTERRUPTIBLE 6	\$0 39,506 (2) (4,761) \$34,743	\$0 5.952 2.584 60,357 15,326 14,560 3,681 (169) (1,355) (2,911 142,318 5,171 142,318 5,171 142,318 5,171 142,907 114,713 36 1,591 (24) (24) (11,96) (11,96) (11,96) (11,96) (11,96)	
LPS IN	\$0 284,252 (13) (34,256) \$249,982	\$0 61,239 26,586 621,018 157,689 149,808 37,877 0 0 (1,738) (4,840) (6,884) (1,738) (6,884) (1,738) (6,884) (1,738) (6,884) (1,738) (6,884) (1,738) (1,738) (1,738) (1,738) (1,738) (1,738) (1,738) (1,60,553) (1	
LGS 4	\$0 748,476 (35) (90,201) \$658,240	\$0 145,153 63,016 1,471,970 373,762 355,083 89,779 0 (4,120) (11,473) (143,526) (16,317) (33,057) (16,317) (34,057) (16,317) (34,057) (34,057) (38,050 77,004 3,470,816 126,104 3,851,007 2,797,589 (587) (29,180) (28,5253) (28,283) (29,180) (28,5253) (28,523) (28,5253)	
SGS 3	\$0 196,575 (9) (23,690) \$172,875	\$0 29,107 12,636 295,164 74,948 71,202 18,003 0 (826) (2,301) (28,780) (3,272) (6,629) (14,48) \$7,630 14,238 695,980 25,287 7772,217 560,982 176 7772,217 560,982 (118) (708,42) (5,851) (5,851) (5,851)	
RESIDENTIAL 2	\$0 1,577,847 (74) (190,151) \$1,387,622	\$0 2,55,865 111,080 2,594,685 658,842 655,915 158,255 0 (7,262) (20,224) (20,224) (20,224) (20,224) (22,297) (28,762) (38,71) (12,727) \$4,024,400 \$6,788,285 4,931,394 1,543 (62,187) (62,1436) (62,600)	
TOTAL 1	\$0 2,877,462 (135) (346,772) \$2,530,555	\$0 498,164 216,270 5,051,791 1,282,750 1,218,641 308,120 0 (14,139) (39,375) (492,580) (55,998) (113,453) (24,779) \$7,835,413 \$7,835,413 \$130,588 243,686 11,911,817 432,787 13,216,631 9,601,308 3,005 13,216,631 9,601,308 (7,905) (1,212,444) (100,145) (978,985) (801,106)	
ALLOC	PISXGENL PISXGENL PISXGENL PISXGENL	PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRANPIS TRANPIS	
ELECTRIC PLANT IN SERVICE CONTINUED	1 LESS: RESERVE FOR DEPRECIATION 2 INTANGIBLE PLANT RESERVE 4 302-FRANCH & CONSENTS 5 303-MISC, INTANG PLT 6 302-FRANCH & CONSENTS - ACQ ADJ 7 303-MISC, INTANG PLT - ACQ ADJ 8 TOTAL INTANGIBLE PLANT RESERVE	9 10 PRODUCTION PLANT RESERVE 11 340-LAND & LAND RIGHTS 12 341-STRUCT & IMPROVE 13 342-FUEL HLDI, PROD, & ACC 14 343-PRIME MOVERS 15 344-GENERATORS 16 345-ACCESSORY ELECT EQ 17 346-MISC POWER PLT EQUIP 18 340-LAND & LAND RIGHTS - ACQ ADJ 20 342-FUEL HLDI, PROD, & ACC - ACQ ADJ 21 343-PRIME MOVERS - ACQ ADJ 22 344-GENERATORS - ACQ ADJ 23 345-ACCESSORY ELECT EQ ACQ ADJ 24 346-MISC POWER PLT EQUIP 25 344-GENERATORS - ACQ ADJ 26 345-GENERATORS - ACQ ADJ 27 TRANSMISSION PLANT RESERVE 28 350-LAND 29 352-STRUCTURES & IMPROV. 29 355-POLES & FIXTURES 31 355-POLES & FIXTURES 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 356-OVHD COND. & DEVICES - ACQ ADJ 357-TOTAL TRANSMISSION PLANT RESERVE 357-TOTAL TRANSMISSION PLANT RESERVE	44 45

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-3	DEVELOPMENT OF RATE BASE	PAGE 5 OF 6
	λO	ER 31, 2008

		ALLOC	TOTAL 1	RESIDENTIAL 2	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7
	ELECTRIC PLANT IN SERVICE CONTINUED								
₩ (DISTRIBUTION PLANT RESERVE	DI TORO	\$30.434	\$22.105	\$2,829	080 08	\$3 607	\$706	\$105
V 0	360-LAIND & LAIND RIGHTS 364 STDLICTLIDES & MADDON	FL1300	1 604 690	903,256	115,132	406.510	146,811	28.723	4.258
o 4	362-STATION FOLIPMENT	PI T362	29,319,311	16,503,400	2,103,575	7,427,351	2,682,379	524,807	77,799
t K	364-POLES TOWERS & FIXTURES	PLT364	64,768,141	36,457,015	4,646,925	16,407,470	5,925,538	1,159,331	171,863
9 (365-OVHD CONDUCTORS & DEVICES	PLT365	47,778,302	26,893,689	3,427,954	12,103,498	4,371,164	855,217	126,780
^	366-UDGR CONDUCTORS & DEVICES	PLT366	7,432,398	4,271,376	544,443	1,922,332	694,248	0	0
- ∞	367-UDGR CONDUIT	PLT367	19,653,085	11,294,567	1,439,641	5,083,117	1,835,762	0	0
0	368-LINE TRANSFORMER	PLT368	41,461,410	23,338,006	2,974,735	10,503,263	3,793,241	742,147	110,018
9	369-SERVICE DROP	PLT369	8,211,453	4,622,104	589,148	2,080,176	751,253	146,983	21,789
===	370-METERS	PLT370	2,120,609	1,698,566	287,483	131,103	1,239	2,218	0
12	371-INSTAL, ON CUST, PREMISE	PLT371	0	0	0	0	0	0	0
5	373-STREET LIGHTS	PLT373	2,621,600	0	0	0	0	0	2,621,600
4	360-LAND & LAND RIGHTS - ACQ ADJ	PLT360	(201)	(285)	(36)	(128)	(46)	(6)	£
15	361-STRUCTURES & IMPROV - ACQ ADJ	PLT361	(259,412)	(146,019)	(18,612)	(65,716)	(23,733)	(4,643)	(889)
16	362-STATION EQUIPMENT - ACQ ADJ	PLT362	(2,714,433)	(1,527,914)	(194,753)	(687,637)	(248,339)	(48,588)	(7,203)
17	364-POLES, TOWERS & FIX - ACQ ADJ	PLT364	(5,370,117)	(3,022,759)	(385,290)	(1,360,392)	(491,304)	(96,124)	(14,250)
18	365-OVHD COND & DEVICES - ACQ ADJ	PLT365	(3,731,981)	(2,100,676)	(267,759)	(945,409)	(341,433)	(66,801)	(6,903)
19	366-UDGR COND & DEVICES - ACQ ADJ	PLT366	(963,713)	(553,843)	(70,595)	(249,257)	(90,019)	0	0
20	367-UDGR CONDUIT - ACQ ADJ	PLT367	(1,613,992)	(927,556)	(118,229)	(417,446)	(150,760)	0	0
7	368-LINE TRANSFORMER - ACQ ADJ	PLT368	(3,064,870)	(1,725,169)	(219,895)	(776,412)	(280,400)	(54,860)	(8,133)
22	369-SERVICE DROP - ACQ ADJ	PLT369	(916,869)	(516,092)	(65,783)	(232,267)	(83,883)	(16,412)	(2,433)
23	370-METERS - ACQ ADJ	PLT370	(500,406)	(400,815)	(67,838)	(30,937)	(292)	(523)	0
24	373-STREET LIGHTS - ACQ ADJ	PLT373	(321,166)	0	0	0	0	0	(321,166)
22	TOTAL DISTRIBUTION PLANT RESV		\$205,552,964	\$115,083,045	\$14,723,073	\$51,309,207	\$18,495,031	\$3,172,171	\$2,770,435
26									
27	GENERAL PLANT RESERVE		•	ě	ě	ě	É	Ę	ě
28	389-LAND & LAND RIGHTS	GENLPIS	⊙	0#	⊋	2	O	04) A
59	390-STRUCT & IMPROVE	GENLPIS	1,062,849	625,288	85,190	231,929	87,134	11,827	21,480
30	391-OFFICE FURN & EQUIP	GENLPIS	1,767,385	1,039,776	141,661	385,669	144,893	19,668	35,718
3	392-TRANSP EQUIP	GENLPIS	3,007,290	1,769,228	241,043	656,234	246,543	33,465	92,776
32	393-STORES EQUIPMENT	GENLPIS	986'86	58,235	7,934	21,600	8,115	1,102	2,000
33	394-TOOLS, SHOP, & GAR EQ	GENLPIS	1,447,195	851,404	115,997	315,799	118,643	16,105	29,247
34	395-LABORATORY EQUIP	GENLPIS	398,707	234,565	31,958	87,004	32,687	4,437	8,058
35	396-POWER OPER EQUIP	GENLPIS	853,822	502,315	68,436	186,316	866'69	9,501	17,255
36	397-COMMUNICATION EQUIP	GENLPIS	632,410	372,055	20,690	138,001	51,846	7,038	12,781
37	398-MISCELLANEOUS EQUIP	GENLPIS	96,323	56,668	7,721	21,019	7,897	1,072	1,947

UNS ELECTRIC COMPANY

SCHEDULE G-3 DEVELOPMENT OF RATE BASE PAGE 6 OF 6

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

\$0 26) 90) 97 33) 93) 85) 12)	73	\$0 00 77 70 66 66 66 77
(2.1 (9.1) (9.1) (1.2) (1.5) (1.5) (1.5) (1.5)	\$3,042,0	\$0 0 0 (\$0.875) (\$60,875) 91,374 0 7,016 \$60,889 (217,166) (\$156,277) \$3,396,352
\$0 (1,171) (5,060) 2,091 (72) (1,519) (4,519) (322) (858) (62) \$96,805	\$3,786,329 \$4,417,521	\$0 0 0 (33,520) (\$33,520) (\$46,225) 112,630 0 8,648 \$75,053 (377,597) (\$520,617) (\$520,617)
\$0 (8,626) (37,278) 15,401 (527) (11,188) (3,217) (2,217) (2,217) (3,18) (6,318)	\$24,423,806 \$34,646,454	\$0 0 (246,944) (\$246,944) (\$332,837) 810,974 0 62,268 \$540,405 (1,340,333) (241,599) (\$1,041,526) \$33,357,983
\$0 (22,960) (99,224) 40,994 (1,403) (29,780) (6,563) (6,563) (1,210) \$1,898,289	\$65,635,510 \$89,957,711	\$0 0 0 (\$657,304) (\$657,304) (\$876,706) 2,136,135 0 164,016 \$1,423,445 0 (3,729,253) (\$2,305,977) \$86,994,430
\$0 (8,433) (36,446) 15,058 (10,938) (10,938) (3,145) (2,145) (6,177) (6,177) (6,177)	\$17,953,328 \$23,422,323	\$0 0 0 (241,436) (\$241,436) (\$233,135) 568,045 568,045 (9045,595) (1,091,399) (1,510,385) (\$2,223,259) \$20,957,628
\$0 (61,900) (267,512) 110,520 (3,783) (80,287) (23,085) (17,039) (45,342) (3,262) (3,262)	\$142,335,442 \$188,541,729	\$0 0 (1,772,112) (\$1,772,112) (\$1,772,112) 4,542,604 0 348,788 \$3,027,031 0 (8,484,176) (1,934,922) (\$7,392,067)
\$0 (105,216) (454,710) 187,860 (6,30) (136,469) (39,240) (28,6962) (77,071) (5,545) \$8,699,184	\$257,176,488 \$344,599,243	\$0 0 0 0 (3.012,192) (\$3,300,766) 8,261,763 634,351 \$5,505,348 0 (15,080,400) (4,064,671) (\$13,639,723)
GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS	, I	PRODPIS TRANPIS DISTPIS GENLPIS TOTPIS TOTPIS TOTPIS DISTPIS DISTPIS DISTPIS DISTPIS DISTPIS DISTPIS DISTPIS
GENERAL PLANT RESERVE CONTINUED 389-LAND & LAND RIGHTS - ACQ ADJ 390-STRUCT & IMPROVE - ACQ ADJ 391-OFFICE FURN & EQUIP - ACQ ADJ 392-TRANSP EQUIP - ACQ ADJ 393-STORES EQUIPMENT - ACQ ADJ 394-TOOLS, SHOP, & GAR EQ - ACQ ADJ 395-LABORATORY EQUIP - ACQ ADJ 396-POWER OPER EQUIP - ACQ ADJ 396-DOWER OPER EQUIP - ACQ ADJ 397-COMMUNICATION EQUIP - ACQ ADJ 398-MISCELLANEOUS EQUIP - ACQ ADJ TOTAL GENERAL PLANT RESERVE	TOTAL RESERVE FOR DEPRECIATION NET PLANT IN SERVICE	147 148 149 149 140 140 140 140 140 140 140 140 140 140
	GENERAL PLANT RESERVE CONTINUED \$0 \$0 \$0 389-LAND & LAND RIGHTS - ACQ ADJ GENLPIS (105,216) (61,900) (8,433) (22,960) (8,626) 390-STRUCT & IMPROVE - ACQ ADJ GENLPIS (454,710) (267,512) (36,446) (99,224) (37,278) 391-OFFICE FURN & EQUIP - ACQ ADJ GENLPIS (454,710) (267,512) (36,446) (99,224) (37,278) 392-TRANSP EQUIP - ACQ ADJ GENLPIS (454,710) (267,512) (36,446) (99,224) (37,278) 393-STORES EQUIPMENT - ACQ ADJ GENLPIS (136,469) (80,287) (1403) (527) 394-TOOLS, SHOP, & GAR EQ - ACQ ADJ GENLPIS (136,469) (23,085) (145) (1403) (3,177) 395-CABORATORY EQUIP - ACQ ADJ GENLPIS (77,071) (45,342) (6,177) (16,818) (3,217) 396-CABMUNICATION EQUIP - ACQ ADJ GENLPIS (5,545) (3,262) (444) (1,210) (455) 398-MISCELLANEOUS EQUIP - ACQ ADJ GENLPIS (8,599),184 \$5,117,844 \$697,265	GENERAL PLANT RESERVE CONTINUED \$0 \$0 \$0 \$0 \$0 389-LAND & LAND RIGHTS - ACQ ADJ GENLPIS (105,216) (61,900) (8,433) (22,960) (8,626) (1,171) 390-STRUCT & IMPROVE - ACQ ADJ GENLPIS (105,216) (61,900) (8,433) (22,960) (8,626) (1,171) 391-OFFICE FURIN & EQUIP - ACQ ADJ GENLPIS (454,770) (267,512) (36,446) (99,224) (37,278) (5,600) 392-TRANSP EQUIP - ACQ ADJ GENLPIS (137,860) (110,538) (29,446) (99,224) (15,170) (72) 393-STORES EQUIPMENT - ACQ ADJ GENLPIS (136,469) (80,287) (14,938) (29,780) (11,188) (15,19) 394-TOOLS, SHOP, & GAR EQ - ACQ ADJ GENLPIS (138,692) (17,039) (14,43) (14,437) (14,437) 395-LABORATORY EQUIP - ACQ ADJ GENLPIS (13,2492) (14,43) (12,10) (12,10) (13,242) (14,44) (12,10) (13,24) (13,21) 396-MISCELLANEOUS EQUIP - ACQ ADJ GENLPIS

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-4
DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 1 OF 11

. <u>0</u>	\$562,438 (0) 562,438	0 191 1,511 (11) 1,691	\$564,129
LIGHTING 7	\$56		95 9
INTERRUPTIBLE 6	\$2,481,085 (0) 2,481,085	0 950 6,667 (48) 7,569	\$2,488,654
LPS 5	\$16,938,518 (0) 16,938,518	0 8,753 45,517 (331) 53,938	\$16,992,456
LGS 4	\$48,286,092 (0) 48,286,092	225 129,753 (943) 129,035	\$48,415,127
sgs 3	\$10,569,832 (0). 10,569,832	0 155,680 28,403 (206) 183,877	\$10,753,709
RESIDENTIAL 2	\$80,442,482 (0) 80,442,482	0 1,054,918 216,163 (1,571) 1,269,510	\$81,711,991
TOTAL 1	\$159,280,447 (0) 159,280,446	0 1,220,716 428,014 (3,111) 1,645,619	\$160,926,066
ALLOC	TOTPIS	SALESREV SALESREV SALESREV SALESREV	
OPERATING REVENUES	SALES REVENUES SALES OF ELECTRICITY SALES FOR RESALE TOTAL SALES REVENUE	5 OTHER OPERATING REVENUES 7 450-LATE FEES 8 451-MISCELLANEOUS SERVICE REV 9 454-RENT FROM ELECT PROPERTY 10 456-OTHER ELECTRIC REVENUES 11 TOTAL OTHER OPERATING REV	12 TOTAL OPERATING REVENUES 14 16 17 17 17 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-4
DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 2 OF 11

١		
١		
:		
ı		
i		
ŀ		
•		
!		
:		
:		

	ı	1.1	1 1	
STREET LIGHTING 7	\$132 14,589 63 163 198 245 0	15,227 0 0 1,147 181 0 0 0 1,328 \$16,555	162,009 0 0 162,009 5 5 8	\$178,952
INTERRUPTIBLE 6	\$926 146,141 442 1,388 1,720	150,619 0 0 8,053 1,272 0 0 0 0 8,325	0 1,622,881 0 0 1,622,881 38 2,681	\$1,785,544
LPS 5	\$9,530 1,034,146 4,551 14,285 17,70	1,080,215 0 0 82,856 13,090 0 95,946 \$1,176,161	0 11,484,047 0 0 11,484,047 396 27,585 814,617,028	\$12,688,189
LGS 4	\$22,590 2,286,377 10,787 33,860 41,958	2,345,573 0 0 196,390 31,027 0 227,417 \$2,572,990	24,834,662 0 24,834,662 24,834,662 65,34,000,004	\$27,473,974
SGS 3	\$4,530 433,355 2,163 6,790 8,414 0	455,252 0 0 39,381 6,222 0 45,602 \$500,854	0 4,812,351 0 4,812,351 188 188 13,111	\$5,326,504
RESIDENTIAL 2	\$39,819 3,757,105 19,015 59,686 73,961	3,949,586 0 0 346,183 54,693 0 400,875 \$4,350,461	0 41,722,126 0 41,722,126 1,654 11,654 644,626,636	\$46,189,496
TOTAL 1	\$77,527 7,621,714 37,023 116,207 144,000	7,996,471 0 674,009 106,485 780,494 \$8,776,966	84,638,076 0 0 84,638,076 3,220 224,398	\$93,642,659
ALLOC (PENSE	DPROD EFUEL PRODPIS PRODPIS PRODPIS	LAB55254 PRODPIS PRODPIS PRODPIS PRODPIS	DPROD EFUEL EFUEL EPROD DPROD	
OPERATION & MAINTENANCE EXPENSE	POWER PRODUCTION EXPENSE OTHER POWER GENERATION OPERATION 546-SUPERVISION & ENGINEERING 547-FUEL 548-GENERATION EXPENSES 5508-RENTS 5501-OPER SUPPLIES & EXP	· -	,	pre-
	- 0 w 4 w o r w o	0	6 8 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	23 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-4
DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 3 OF 11

	ALLOC	TOTAL	RESIDENTIAL	Ses	S97	LPS	INTERRUPTIBLE	STREET LIGHTING	
DEFENSIVE SAMPLENANCE EXPENSE		-	7	m	4	ഹ	œ	_	
OPERATION & MAINTENANCE EXPLINATION									
TRANSMISSION EXPENSES OPERATION									
560-SUPERVISION & ENGINEER	TRANPIS	0\$	\$0	\$0	\$	\$	\$0	\$0	
561-LOAD DISPATCHING	TRANPIS	6,095	3,130	356	1,776	749	73	10	
562-STATION EXPENSES	TRANPIS	33,073	16,987	1,932	6,637	4,066	395	99	
563-OVERHEAD LINE EXPENSES	TRANPIS	26,672	13,699	1,558	7,772	3,279	319	45	
564-UNDERGROUND LINE EXP	TRANPIS	15,619	8,022	913	4,551	1,920	187	27	
565-TRANSM ELECT BY OTHERS	EFUEL	8,082,997	3,984,493	459,583	2,371,728	1,096,735	154,986	15,472	
566-MISCELLANEOUS TRNSM EXP	TRANPIS	100,085	51,405	5,848	29,162	12,303	1,196	170	
567-RENTS	TRANPIS	27,940	14,350	1,632	8,141	3,435	334	48	
565-TRANSM ELECT BY OTHERS	EFUEL	0	0	0	0	0	0	0	
TOTAL OPERATION EXPENSE	ı	8,292,481	4,092,088	471,823	2,432,767	1,122,487	157,489	15,828	
MAINTENANCE									
568-SUPERVISION & ENGINEER	LAB56973	0	0	0	0	0	0	0	
569-STRUCTURES	TRANPIS	0	0	0	0	0	0	0	
570-STATION EQUIPMENT	TRANPIS	22,997	11,811	1,344	6,701	2,827	275	36	
571-OVERHEAD LINES	TRANPIS	37,340	19,179	2,182	10,880	4,590	446	64	
572-MAINT OF UNDRGRND LINES	TRANPIS	23	12	-	7	က	0	0	
573-MAINT MISC TRANSM PLT	TRANPIS	0	0	0	0	0	0	0	
TOTAL MAINTENANCE EXPENSE		096'09	31,002	3,527	17,587	7,420	721	103	
TOTAL TRANSMISSION EXPENSES		\$8,352,841	\$4,123,089	\$475,349	\$2,450,354	\$1,129,907	\$158,210	\$15,931	

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-4
DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 4 OF 11

STREET CONTINUED 1			la anno anno anno and
ALLOC TOTAL RESIDENTIAL \$658 CGS CGS CGS CGS CGS CGS CGS CGS CGGS CGG CGS CGCS CG	STREET LIGHTING 7	\$2,419 8,389 1,326 0 1,894 0 516 15,808	31,748 0 1,948 2,027 2,027 315,846 0 0 320,323 \$352,071
ALLOC TOTAL RESIDENTIAL SGS LGS LGS LP COPERATION & MAINTENANCE EXPENSE CONTINUED DISTRBUTTON EXPENSES SAC-SUPERALIZATION EXPENSES SAC-STATEMENT LOHER SIGNAL HANDER PLYDOH 400312 SAC-STATEMENT LOHER SIGNAL HANDER PLYDOH 400312 SAC-STATEMENT LOHER SIGNAL HANDER SAC-STATEMENT LOHER SIGNAL HANDER SAC-STATEMENT LOHER SIGNAL HANDER SAC-STATEMENT LOHER SIGNAL HANDER SAC-STATEMENT LOHER SIGNAL HANDER SAC-STATEMENT LOHER SIGNAL HANDER SAC-STATEMENT LOHER SIGNAL HANDER SAC-STATEMENT LOHER SIGNAL HANDER SAC-STATION EXPENSES SAC-STATION EXPENSES PLYDOH 400312 SAC-STATION SAC-STATIO	INTERRUPTIBLE 6	\$3,177 8,425 1,339 8,947 0 815 518 1,202	40,296 13,144 13,674 1,877 1,877 1,877 225 0 28,920 \$69,216
ALICC	LPS 5	\$25,311 51,779 6,842 45,739 45,799 0 455 3,184 97,568	284,055 0 67,179 69,890 10,157 9,595 0 0 1,383 1,383 442,259
OPERATION & MAINTENANCE EXPENSE CONTINUED	LGS 4	\$78,992 144,068 18,946 126,845 126,815 8,860 271,466 20,547	844,473 0 186,014 193,522 28,124 26,569 0 38 3,847 0 438,113 \$1,282,585
ALLOC TOTAL RESIDE DISTRIBUTION & MAINTENANCE EXPENSE CONTINUED DISTRIBUTION EXPENSES OPERATION SB-LOAD DISPATICHING SB-LOAD DISPATICHING SB-STRETL LIGHT & SIGNAL SB-STREET LIGHT & SIGNAL SB-STREET LIGHT & SIGNAL SB-STREET LIGHT & SIGNAL SB-STREET LIGHT & SIGNAL SB-STREET LIGHT & SIGNAL SB-STREET LIGHT & SIGNAL SB-STREAD DISTRIBUTION EXPENSE SB-CUST INSTALLATIONS EXP SB-STREET LIGHT & SIGNAL SB-STREAD DISTRIBUTION EXP SB-STREET LIGHT & SIGNAL SB-STREAD DISTRIBUTION EXPENSE SB-STREAD DISTRIBUTION EXPENSE SB-STREAD DISTRIBUTION EXPENSE SB-STREAD DISTRIBUTION EXPENSE SB-STREAD DISTRIBUTION EXPENSE SB-STREAD DISTRIBUTION EXPENSE SB-STREAD DISTRIBUTION EXPENSE SB-STREAD DISTRIBUTION PLANT PLT362 SB-STREAD DISTRIBUTION PLANT PLT363 SB-STREAD DISTRIBUTION PLANT PLT364 SB-STREAD DISTRIBUTION PLANT DISTRIBUTION EXPENSE BLANK TOTAL DISTRIBUTION EXPENSE TOTAL DI	SGS 3	\$39,837 42,163 5,366 35,863 35,917 0 105,590 2,593 79,447	352,789 0 52,683 54,809 7,965 7,525 0 1,126 0 124,191 \$476,980
ALLOC TOTAL OPERATION & MAINTENANCE EXPENSE CONTINUED DISTRIBUTION EXPENSES OPERATION 580-SUPERVISION & ENGINEER 581-OAD DISPATICHING 582-STATION EXPENSES 583-OVERHEAD LINE EXPENSES 584-UNDERGROUND LINE EXP 584-UNDERGROUND LINE EXP 585-STREET LIGHT & SIGNAL 586-MISC DISTRIBUTION EXP 586-MISC DISTRIBUTION EXP 581-STATION EXPENSE 581-STATION EXPENSE 581-STATION EXPENSE 581-STATION EXPENSE 581-STATION EXPENSE 582-STATION EXPENSE 582-STATION EXPENSE 583-OVERHEAD LINES 583-OVERHEAD LINES 584-MISC DISTRIBUTION PLANT 586-MISC DISTRIBUTION PLANT 586-MISC DISTRIBUTION PLANT 586-MISC DISTRIBUTION PLANT 586-MISC DISTRIBUTION PLANT 586-MISC DISTRIBUTION EXPENSE 587-CUST 586-MISC DISTRIBUTION PLANT 587-CUST 586-MISC DISTRIBUTION EXPENSE FL T366 586-MISC DISTRIBUTION EXPENSE FL T373 587-CUST 586-MISC DISTRIBUTION EXPENSES FL T373 587-CUST 586-MISC DISTRIBUTION EXPENSES FL T373 587-CUST 586-MISC DISTRIBUTION EXPENSES FL T373 587-CUST 586-MISC DISTRIBUTION EXPENSES FL T373 587-CUST 586-MISC DISTRIBUTION EXPENSES FL T373 587-CUST 586-MISC DISTRIBUTION EXPENSES FL T370 FL T370 FL T370 FL T3	RESIDENTIAL 2	\$273,693 327,759 42,098 281,357 281,781 0 623,872 20,156 617,595 46,745	2,515,056 0 413,319 430,000 62,490 59,036 0 974,088 \$3,489,144
DISTRIBUTION & MAINTENANCE EXPENSE CONTIND DISTRIBUTION EXPENSES OPERATION 580-SUPERVISION & ENGINEER 581-LOAD DISPATCHING 582-STATION EXPENSES 583-OVERHEAD LINE EXP 585-STREET LIGHT & SIGNAL 586-METER EXPENSES 586-METER EXPENSES 586-METER EXPENSES 586-METER EXPENSES 586-METER EXPENSES 586-METER EXPENSES 586-MINDERGROUND LINE EXP 586-MINTENANCE 590-SUPERVISION & ENGINEER 591-STRUCTURES 591-STR	TOTAL 1	\$423,430 582,583 74,790 490,312 1,894 778,885 35,827 1,097,758 83,088	4,068,416 0 734,286 763,922 108,736 104,881 315,846 614 15,555 0 2,043,840 86,112,256
	ALLOC	LAB58189 DISTPIS PLTDSUB PLTDOHL PLTDUGL PLT373 PLT370 DISTPIS DISTPIS	LAB59198 PLT361 PLT361 PLT362 DISTSUB PLT373 PLT370 DISTPIS SALESREV
	OPERATION & MAINTENANCE EXPENS		·

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-4
UDY DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
12008 PAGE 5 OF 11

\$4,207 0 53,063 11,003 707 \$68,980

STREET LIGHTING 7 \$209 0 0 0 \$209

ALLO OPERATION & MAINTENANCE EXPENSE CONTINUED	ALLOC	TOTAL 1	RESIDENTIAL 2	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6
CUSTOMER ACCOUNTS EXPENSES 901-SUPERVISION 902-METER READING EXPENSE 903-CUST RECORDS & COLL EXP 904-UNCOLLECTIBLE FOOD FOR MICH ACCES ACCOUNTS	LAB90205 CMETRDG CBILLCOL DISTPIS	\$260,950 915,625 3,070,993 764,063	\$198,177 706,293 2,327,967 429,659	\$33,541 119,540 394,009 55,297	\$15,296 54,515 179,683 188,946	\$9,470 34,354 113,233 67,909	\$259 922 3,039 11,049
905-MISC CUSI ACCIS EXP TOTAL CUSTOMER ACCTS EXPENSE CUSTOMER SERVICE & INFO EXP	200	\$5,051,083	\$3,693,328	\$607,640	\$440,835	\$224,989	\$15,310
431-CUSTOMER DEPOSIT INTEREST 908-CUSTOMER ASSISTANCE EXP 909-INFO & INSTRUCT EXP 910-MISC CUST SERV & INFO EX	DISTPIS CINFO CINFO CINFO	\$14,499 94,671 49,423 31,336	\$8,157 75,830 39,587 25,100	\$1,049 12,834 6,700 4,248	\$3,585 5,853 3,055 1,937	\$1,289 55 29 18	\$210 99 52 33
TOTAL CUST SERVICE & INFO EXP SAI ES EXPENSES	l	\$189,930	\$148,674	\$24,832	\$14,431	\$1,391	\$393
911-SUPERVISION 912-DEMONSTRATING & SELLING 913-ADVERTISING EXPENSE	LAB91217 CUST	0	0	0 0	0\$	0 \$	0\$
SAFETY DSM	CUST	00	00	00	00	00	00
ENVIRONMENTAL OTHER	CENVIRON	00	00	00	00	00	00
TOTAL ACCOUNT 913 914-MISCELLANEOUS SALES EXP	CUST	00	0	0	0	0	0
TOTAL SALES EXPENSES		0\$	0\$	\$0	0\$	0\$	0\$
28 TOTAL OPER & MAINT EXCL A&G 29 30		\$113,348,768	\$57,643,732	\$6,911,305	\$31,662,180	\$14,486,735	\$2,028,674

000000

\$616,143

တ္တ္က ဝ

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-4
DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 6 OF 11

STREET TIBLE LIGHTING 7	\$33,358 \$68,978 10,522 21,758 (10,797) (22,327) 13,094 27,076 0 0 0 0 1,985 1,977 0 0 5,672 11,729 22,232 45,973 0 0 2,689 2,181 (1,183) (960) 4,921 3,992 783 635 0 0 83,275 161,013 83,498 161,418	2,112,172 777,561
LPS INTERRUPTIBLE 5 6	\$242,309 76,433 (78,431) (18,431) (18,431) (19,513) (10,01) (11,495	
LGS 4	\$650,663 205,243 (210,608) 255,403 0 33,947 0 110,643 433,656 0 50,993 (22,435) 93,323 14,845 0 1,615,675 1,620,045	33,282,225
SGS 3	\$256,374 80,870 (82,984) 100,634 0 9,935 170,869 0 13,560 (5,966) 24,817 3,948 0 615,652 1,605	7,528,562
RESIDENTIAL 2	\$1,851,680 584,089 (599,355) 726,836 0 77,231 1,234,115 108,440 (47,709) 198,455 31,570 0 4,480,223 11,782 4,492,005	62,135,737
TOTAL 1	\$3,103,362 978,916 (1,004,502) 1,218,155 0 137,277 2,068,341 2,068,341 2,068,341 0 197,223 (86,769) 360,936 57,417 0 7,558,071	120,926,865
ALLOC	LABXAG LABXAG LABXAG LABXAG LABXAG PRODPIS TRANPIS DISTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS TOTPIS	ראפאין
ALLC OPERATION & MAINTENANCE EXPENSE CONTINUED	ADMINISTRATIVE & GENERAL EXP OPERATION 920-ADMIN & GEN SALARIES 921-OFFICE SUPPLIES & EXP 922-ADMIN EXP TRANSF-CREDIT 923-OUTSIDE SERVICES EMPLOY 924-PROPERTY INSURANCE PRODUCTION RELATED TRANSMISSION RELATED DISTRIBUTION RELATED OTHER 925-INJURIES & DAMAGES 926-EMPLOYEE PENSINS & BENE 927-FRANCHISE REQUIREMENTS 928-REGULATORY COMMISSION EXP 929-DUPLICATE CHARGES-CR 920-GENERL ADVERTISING EX 931-RENTS 933-TRANSPORTATION EXPT TOTAL OPERATION EXPT TOTAL OPERATION EXPENSE MAINTENANCE 935-MAINT OF GENERAL PLANT TOTAL ADMIN & GENERAL EXPENSE	PAYROLL EXPENSE ADJUSTIMENT TOTAL OPERATION & MAINT EXP

SCHEDULE G-4
EVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 7 OF 11

	ä	89
UNS ELECTRIC COMPANY	RETAIL COST OF SERVICE STUDY	FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

STREET LIGHTING 7	\$0 12,425 (2) (1,279) \$11,145	\$0 56 33 33 165 165 0	106 4 4 (127) 1,716 333 415 83,388	\$5,386 \$77 23 1,082 39 1,633 6 (2) (2) (2) (2) (3) (16) (143) 0 (2) (2) (2) (3) (3) (4) (4) (4) (2) (2) (3) (4) (4) (4) (4) (4) (5) (6) (7) (7) (8) (9) (1) (8) (9) (9) (9) (9) (9) (1) (9) (1) (9) (1) (1) (1) (1) (1) (2) (3) (4) (5) (6) (7) (7) (7) (8) (9) (1) (9) (1) (1) (1) (1) (1) (2) (3) (4) (5) (6) (7) (7) (7) (7) (8) (9) (1) (1) (1) (1) (2) (3) (4) (4) (4) (5) (6) (7) (7) (7) (7) (7) (8) (9) (1) (9) (1) (1) (1) (1) (1) (1) (2) (3) (4) (4) (4) (5) (7) (6) (7) (7) (7) (7) (7) (8) (9) (1) (1) (9) (1) (1) (1) (1) (1) (1) (2) (2) (3) (4) (4) (4) (4) (5) (6) (7) (7) (7) (7) (8) (8) (9) (1) (1) (1) (1) (1) (1) (1) (1
INTERRUPTIBLE 6	\$0 15,934 (2) (1,640) \$14,292	\$0 393 235 3,689 1,157 644 345	744 27 27 (891) 12,045 2,917 \$23,646	\$25,646 \$46 163 7,597 11,464 4,418 4,418 (12) (12) (1,822) (1,822) (1,616) (1,616) (1,616) (1,616) (1,616) (1,616)
LPS 5	\$2 114,645 (15) (11,798) \$102,834	\$0 4,046 2,415 37,959 11,905 6,627 3,553 0	7,656 276 (9,163) 123,929 24,079 30,015	\$470 1,675 78,162 2,788 117,953 427 (233) (119) (118751) (16,623)
LGS 4	\$5 301,876 (40) (31,065) \$270,777	\$0 9,590 5,723 89,972 28,218 15,707 0	18,147 653 (21,719) 293,742 57,074 71,142	\$1,114 3,970 185,263 6,608 279,577 1,013 (281) (44,446) (2,751) (39,401) (2,751) (39,401) (2,751) (39,401) (34,43326
SGS 3	\$1 79,283 (10) (8,159) \$71,115	\$0 1,923 1,148 18,041 5,658 3,150 1,689	3,639 131 (4,355) 58,902 11,445 14,266 8,115,636	\$115,636 \$223 796 37,149 1,325 56,062 21,607 66 203 (111) (56) (8,912) (552) (7,901) (7,901) (7,901) (7,901) (8,912) (56) (56) (56) (57) (7,901) (7,901) (7,901)
RESIDENTIAL 2	\$11 636,379 (84) (65,487) \$570,819	\$0 16,905 10,089 158,596 49,740 27,687 14,846	31,988 1,151 (38,284) 517,788 100,605 125,406 \$1016,516	\$1,016,516 \$1,964 6,998 326,568 11,647 492,819 189,938 576 1,785 (975) (496) (78,346) (78,346) (4850) (69,453) (69,453) (69,453) (63,254) 0 0 (576) (83,34,345
TOTAL 1	\$20 1,160,542 (153) (119,427) \$1,040,982	\$0 32,914 19,643 308,783 96,843 53,906 28,904	62,280 2,241 (74,538) 1,008,120 195,876 244,160 81 979 134	\$1,9/9,134 \$3,823 13,625 635,820 22,677 959,507 369,804 1,121 3,475 (1,898) (162,537) (965) (135,224) (943) (135,224) (1,121) (1,21) (1,21) (1,21)
ALLOC	PISXGENL PISXGENL PISXGENL PISXGENL	PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS	PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS	TRANPIS TRANPIS
DEPRECIATION & AMORTIZATION EXPENSE	1 DEPRECIATION EXPENSE 2 3 INTANGIBLE DEPREC EXP 4 302-FRANCH & CONSENTS 5 303-MISC. INTANG PLT 6 302-FRANCH & CONSENTS - ACQ ADJ 7 303-MISC. INTANG PLT - ACQ ADJ 8 TOTAL INTANGIBLE DEPREC EXPENSE	9 10 PRODUCTION DEPREC EXP 11 340-LAND & LAND RIGHTS 12 341-STRUCT & IMPROVE 13 342-FUEL HLDI, PROD, & ACC 14 343-PRIME MOVERS 15 344-GENERATORS 16 345-ACCESSORY ELECT EQ 17 346-MISC POWER PLT EQUIP 18 340-LAND & LAND RIGHTS - ACQ ADJ	•	25 TOTAL PRODUCTION DEPREC EXPENSE 26 27 TRANSMISSION DEPREC EXP 28 350-LAND 29 352-STRUCTURES & IMPROV. 353-STATION EQUIPMENT 31 354-TOWERS & FIXTURES 32 355-POLES & FIXTURES 33 356-OVHD COND. & DEVICES 34 359-ROADS & TRAILS 359-ROADS & TRAILS 350-LAND - ACQ ADJ 353-STATION EQUIPMENT - ACQ ADJ 353-TOWERS & FIXTURES - ACQ ADJ 354-TOWERS & FIXTURES - ACQ ADJ 356-OVHD COND. & DEVICES - ACQ ADJ 356-OVHD COND. & DEVICES - ACQ ADJ 356-OVHD COND. & DEVICES - ACQ ADJ 41 359-ROADS & TRAILS - ACQ ADJ 42 TOTAL TRANSMISSION DEPREC EXPENSE 43

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-4
DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 8 OF 11

_			\$4	465	4,488	8,740	6,215	0	0	7,425	1,427	0 (- 6	g C	(107)	(920)	(2,122)	(1,281)	0	0	(1,145)	(356)	0 (2/2)	215	72
STREET LIGHTING 7				4	4 , 4	8,7	6,2			7,4	4,		7	102,139	Ξ	5 69	(2,1	(1,2			£, £	<u>.</u>	0 (870,573)	447,0	9141,927
INTERRUPTIBLE 6			\$26	3,137	30,274	28,957	41,922	0	0	20,086	9,624	267	0 0	o ((23)	(6,411)	(14,312)	(8,639)	0	0	(7,724)	(2,401)	(88)	9450000	15.488
LPS 5			\$135	16,036	154,733	301,340	214,268	57,177	153,783	255,996	49,192	149	0	9	(3 694)	(32,770)	(73,151)	(44,157)	(14,218)	(21,068)	(39,478)	(12,273)	(48) 0	000404040	\$961.910 910
LGS 4			\$375	44,403	428,448	834,393	593,297	158,321	425,815	708,838	136,211	15,774	0 0	7.5	(10,229)	(90.739)	(202,552)	(122,267)	(39,370)	(58,335)	(109,313)	(33,984)	(5,064)	0 020 004	\$2,673,901
ses 3			\$106	12,576	121,345	236,317	168,033	44,840	120,599	200,757	38,578	34,589	0 (96	(2,897)	(25,699)	(57,367)	(34,628)	(11,150)	(16,522)	(30,960)	(9,625)	(11,105)	0 24 444	\$5/777
RESIDENTIAL 2			\$833	699'86	952,001	1,854,002	1,318,291	351,785	946,151	1,575,021	302,658	204,365	0 0	0 60	(203)	(201.619)	(450,065)	(271,674)	(87,478)	(129,620)	(242,892)	(75,511)	(65,612)	00000	\$6,056,302
TOTAL 1			\$1,480	175,281	1,691,289	3,293,750	2,342,026	612,122	1,646,348	2,798,122	537,690	255,143	0	162,199	(47.7)	(358.189)	(799,568)	(482,646)	(152,216)	(225,545)	(431,512)	(134,150)	(81,914)	(43,073)	\$10,765,782
ALLOC	ш		PLT360	PLT361	PLT362	PLT364	PLT365	PLT366	PLT367	PLT368	PLT369	PLT370	PLT371	PL13/3	PL 1350	PI T362	PLT364	PLT365	PLT366	PLT367	PLT368	PLT369	PLT370	PL13/3	
	DEPRECIATION & AMORTIZATION EXPENSE	DISTRIBUTION DEPREC EXPENSE	360-LAND RIGHTS						367-UNDERGROUND COND & DEV	368-LINE TRANSFORMERS	369-SERVICES	370-METERS			360-LAND KIGHTS - ACQ ADJ										TOTAL DISTRIBUTION DEPREC EXPENSE
		•	2	m	4	ß	9	7	ω	0	9	Ξ	7	<u>ლ</u> :	4 7	<u>.</u>	2 4	. 8	19	20	7	22	23	24	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

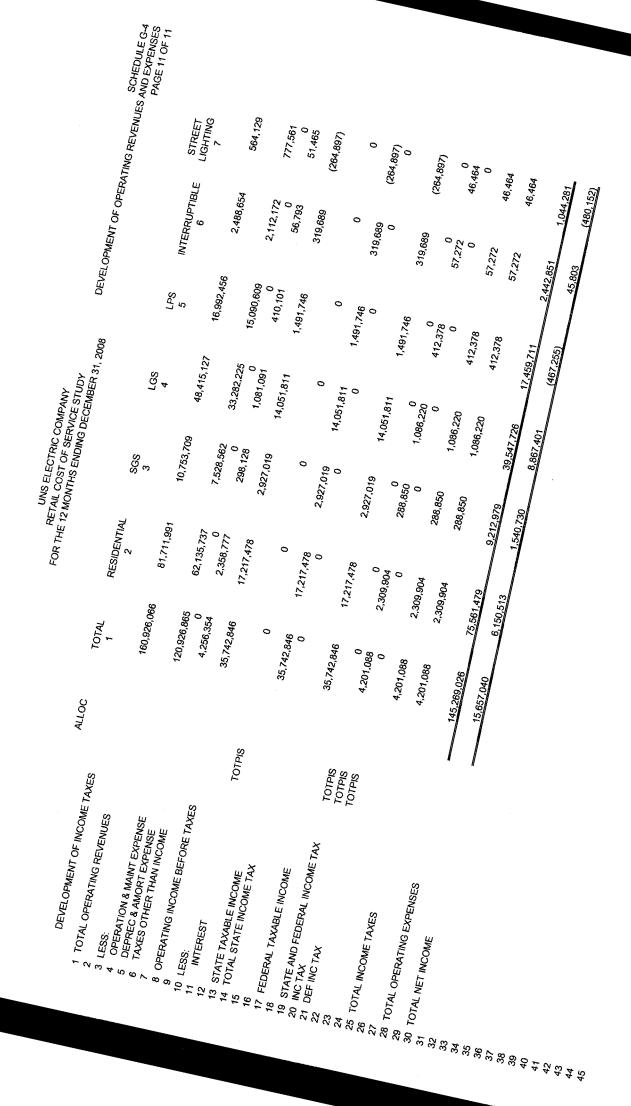
SCHEDULE G4 DEVELOPMENT OF OPERATING REVENUES AND EXPENSES PAGE 9 OF 11

STREET LIGHTING 7		\$	\$1,549	\$8,612	(\$1,381)	\$33	\$1,703	\$678	\$1,966	\$352	\$165	9	(\$298)	(\$2,639)	0 \$	(\$20)	(\$480)	(\$152)	(\$160)	(\$323)	(\$21)	\$9,587	\$168,791	
INTERRUPTIBLE 6		\$0	\$853	\$4,742	(\$761)	\$18	\$938	\$373	\$1,083	\$194	\$91	\$0	(\$164)	(\$1,453)	\$0	(\$11)	(\$264)	(\$84)	(\$88)	(\$178)	(\$11)	\$5,279	\$216,614	
LPS 5		\$0	\$6,283	\$34,937	(\$2,603)	\$136	\$6,909	\$2,751	\$7,976	\$1,426	\$671	\$0	(\$1,207)	(\$10,704)	9	(\$80)	(\$1,946)	(\$617)	(\$647)	(\$1,309)	(\$84)	\$38,890	\$1,546,623	
LGS 4		0\$	\$16,724	\$92,994	(\$14,914)	\$362	\$18,389	\$7,323	\$21,229	\$3,796	\$1,786	\$0	(\$3,213)	(\$28,491)	\$	(\$214)	(\$5,180)	(\$1,643)	(\$1,723)	(\$3,484)	(\$224)	\$103,515	\$4,098,190	
SGS 3		\$0	\$6,143	\$34,158	(\$5,478)	\$133	\$6,755	\$2,690	\$7,798	\$1,394	\$656	\$0	(\$1,180)	(\$10,465)	%	(\$78)	(\$1,903)	(\$603)	(\$633)	(\$1,280)	(\$82)	\$38,022	\$1,097,439	
RESIDENTIAL 2		0\$	\$45,088	\$250,714	(\$40,209)	\$975	\$49,577	\$19,742	\$57,234	\$10,233	\$4,815	\$0	(\$8,663)	(\$76,814)	\$0	(\$276)	(\$13,966)	(\$4,429)	(\$4,644)	(\$9,394)	(\$604)	\$279,079	\$8,757,061	
TOTAL 1		\$0	76,639	426,158	(68,346)	1,657	84,270	33,558	97,285	17,394	8,184	0	(14,725)	(130,566)	0	(626)	(23,740)	(7,528)	(2,895)	(15,968)	(1,027)	\$474,371	\$15,884,718	
ALLOC	ONTINUED	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS			
	OPERATION & MAINTENANCE EXPENSE CONTINUED	1 GENERAL DEPREC EXPENSE 2 389J AND & LAND RIGHTS	3 390-STRUCT & IMPROVE	4 391-OFFICE FURN & EQUIP	5 392-TRANSP EQUIP	6 393-STORES EQUIPMENT	7 394-TOOLS, SHOP, & GAR EQ	8 395-LABORATORY EQUIP	9 396-POWER OPER EQUIP	10 397-COMMUNICATION EQUIP	11 398-MISCELLANEOUS EQUIP	12 389-I AND & LAND RIGHTS - ACQ ADJ	13 390-STRUCT & IMPROVE - ACQ ADJ	14 391-OFFICE FURN & EQUIP - ACQ ADJ	15 392-TRANSP EQUIP - ACQ ADJ	16 393-STORES EQUIPMENT - ACQ ADJ	17 394-TOOLS, SHOP, & GAR EQ - ACQ ADJ	18 395-LABORATORY EQUIP - ACQ ADJ	19 396-POWER OPER EQUIP - ACQ ADJ	20 397-COMMUNICATION EQUIP - ACQ ADJ	21 398-MISCELLANEOUS EQUIP - ACQ ADJ	22 TOTAL GENERAL DEPREC EXPENSE	23 24 TOTAL DEPREC & AMORT EXPENSE 25 26	07

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-4
DEVELOPMENT OF OPERATING REVENUES AND EXPENSES
PAGE 10 OF 11

INTERRUPTIBLE LIGHTING 6 7	\$7.377	\$53,786 \$5,227 \$745	\$36,164	\$2,338	\$4,790	\$56	\$841	\$410,101 \$56,793 \$51,465	,333 \$2,385,578 \$997,817	\$54,877) \$103,075 (\$433,688)	
LPS 5								\$410	\$17,047,333	(\$54	
LGS 4	4170 ADD	\$127,486	\$618,438	\$44,344	\$93,436	\$1,085	\$16,404	\$1,081,091	\$38,461,506	\$9,953,621	
sgs 3	836.074	\$25,564	\$180,991	\$11,792	\$36,816	\$427	\$6,464	\$298,128	\$8,924,129	\$1,829,580	:
RESIDENTIAL 2	\$317.113	\$224,723	\$1,406,967	\$94,299	\$265,904	\$3,087	\$46,683	\$2,358,777	\$73,251,575	\$8,460,417	
TOTAL 1	6817 411	437,531	2,500,847	171,505	445,648	5,173	78,240	\$4,256,354	\$141,067,938	\$19,858,128	
ALLOC	Sido	TRANPIS	DISTPIS	TOTPIS	LABXAG	LABXAG	LABXAG			¥	
	27 TAXES OTHER THAN INCOME TAXES 28 29 TAXES OTHER THAN INCOME TAXES	31 TRANSMISSTION PROPERTY TAX	32 DISTRIBUTION PROPERTY TAX	33 GENERAL PROPERTY TAX	34 PAYROLL TAX	35 MEDICAL AND DENTAL		Ĕ	38 39 40 TOTAL EXPENSES BEFORE INCOME TAX	41 42 OPERATING INCOME BEFORE INCOME TAX	43 44 45



CAP-TRA-PEAK CAP-TRA-WAPA (6) (7)	\$0 \$0 1,350,390 0 (899) 0 (337,925) 0	_	5,347,516 0	1,368,179 0 17,612,927 0	47,487,333 0	12,192,407 0	(370,032)	(180,283)	(300,582) 0		(1,222,549) 0	(949,529) 0		00 101 101
CAP-PROD CA (5)	g, o o o g	9	0	0 0	0	0	0 0	0	0	0	0	0	0	•
CUSTOMER (4)	\$0 410,546 (273) (102,736)	099 099	0	00	0	0	0 0	0	0	0	0	0	0	•
ENERGY (3)	9000	Q	0	00	0	0	00	0	0	0	0	0	0	•
DEMAND (2)	\$0 8,331,385 (5,543) (2,084,866)	\$6,240,370	5,347,516	1,368,179	47,487,333	12,192,407	11,387,743	(373,032)	(300,582)	(3,870,528)	(1,222,549)	(949,529)	(235,301)	707 707
TOTAL COMPANY (1)	\$0 8,741,931 (5,817) (2,181,601)	\$6,548,513 \$227,484	5,347,516	1,368,179	47,487,333	12,192,407	11,387,743	(180,283)	(300,582)	(3,870,528)	(1,222,549)	(949,529)	(235,301)	100
	: BASE WICE WIS PISKGENL IG PLT PISKGENL ACQ ADJ PISKGENL ACQ ADJ PISKGENL	PLANT		& ACC DTRAN	DTRAN	_		ACC ADJ DIRAN	- ACQ AE DTRAN	DJ DTRAN	JU DTRAN	ACQ ADJ DTRAN	P - ACQ ALDTRAN	!
	DEVELOPMENT OF RATE BASE ELECTRIC PLANT IN SERVICE INTANGIBLE PLANT 302-FRANCHISES & CONSENTS 303-MISCELLANEOUS INTANG PLT 302-FRANCH & CONSENTS - ACQ ADJ PISXGENI 302-FRANCH & CONSENTS - ACQ ADJ PISXGENI	TOTAL INTANGIBLE PLANT TOTAL OTHER PRODUCTION PLANT 3/10/1 AND & I AND RIGHTS	341-STRUCTURES & IMPROVE	342-FUEL HOLDERS, PROD, & ACC	344-GENERATORS	345-ACCESSORY ELECT EQUIP	346-MISC POWER PLANT EQUIP	340-LAND & LAND RIGHTS - ACG ADJ 341-STRUCT & IMPROVE - ACG ADJ	342-FUEL HLD, PROD, & ACC - ACQ AE DTRAN	343-PRIME MOVERS - ACQ ADJ	344-GENERATORS - ACQ. ADJ	345-ACCESS ELECT EQUIP - ACQ ADJ DTRAN	346-MISC POWER PLT EQUIP - ACQ ALDTRAN	

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-5 RATE BASE BY FUNCTION PAGE 2 OF 12

сиsт-отнек (16)	\$0 75,995 (51) (19,017) \$56,927	ç, o o o o o o o o o o o o o o o o o o o
CUST-INFO (15)	0,0000,	g, o o o o o o o o o o o g
CUST-BILL & COL (14)	0 0 0 0 0 0 0 0 0 0 0 0 0 0	g, o o o o o o o o o o o o o o
CUST-METER RDG CUST-BILL & COL (13) (14)	000000000000000000000000000000000000000	g, o o o o o o o o o o o o o o o o o o o
CUST-METER C	\$0 122,556 (82) (30,669) \$91,806	g, o o o o o o o o o o o o o o o o o o o
CUST-TRN-SVC (11)	\$0 211,994 (141) (53,050) \$158,803	<u>,</u>
CUST-DIST-SEC (10)	\$0 999,533 (665) (250,125) \$748,742	<u> </u>
CUST-DIST-PRI (9)	\$0 4,788,595 (3,186) (1,198,309) \$3,587,100	<u>g</u> 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
CAP-SUBTRA (8)	\$0 1,192,867 (794) (298,506) \$893,568	ç
	PISXGENL PISXGENL PISXGENL PISXGENL	DTRAN DTRAN DTRAN DTRAN DTRAN DTRAN DTRAN DTRAN CDTRAN CDTRAN
	DEVELOPMENT OF RATE BASE ELECTRIC PLANT IN SERVICE INTANGIBLE PLANT 302-FRANCHISES & CONSENTS 303-MISCELLANEOUS INTANG PLT 502-FRANCH & CONSENTS - ACQ ADJ PISXGENL 303-MISC INTANGIBLE PLT - ACQ ADJ PISXGENL TOTAL INTANGIBLE PLANT	TOTAL OTHER PRODUCTION PLANT 340-LAND & LAND RIGHTS 341-STRUCTURES & IMPROVE 342-FUEL HOLDERS, PROD, & ACC DTRAN 343-PRIME MOVERS 345-ACCESSORY ELECT EQUIP 346-MISC POWER PLANT EQUIP 340-LAND & LAND RIGHTS - ACQ ADJ 341-STRUCT & IMPROVE - ACQ ADJ 342-PUEL HLD, PROD, & ACC - ACQ ACD DTRAN 343-PRIME MOVERS - ACQ ADJ 345-ACCESS ELECT EQUIP - ACQ ADJ 345-ACCESS ELECT EQUIP - ACQ ADJ 345-ACCESS ELECT EQUIP - ACQ ADJ 345-ACCESS ELECT EQUIP - ACQ ADJ 346-MISC POWER PL EQUIP - ACQ ADJ DTRAN TOTAL OTHER PRODUCTION PLANT TOTAL PRODUCTION PLANT
	u = F	F F F

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-5 RATE BASE BY FUNCTION PAGE 3 OF 12

		TOTAL COMPANY (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	CAP-PROD (5)	CAP-TRA-PEAK (6)	CAP-TRA-WAPA (7)	
ELECTRIC PLANT IN SERVICE CONTINUED	Ω								
TRANSMISSION PLANT	DTRANSLIB	\$1 431 088	\$1,431,088	90	08	9	0\$	OS	
CTURES & IMPROVE		660,559	660,559	0	0	0	0	0	
		34,660,745	34,660,745	0	0	0	0	0	
S	DTRANSUB	1,319,681	1,319,681	0	0	0	0	0	
	DTRANSUB	29,873,421	29,873,421	0	0	0	0	0	
7 356-OVHD COND. & DEVICES D	DTRANSUB	27,366,793	27,366,793	0	0	0	0	0	
CONDUCTORS &	TRANSUB	32,861	32,861	0	0 (0 (0	0 (
	DTRANSUB	379,610	379,610	0 (0 (0 (0 (0 (
	DTRANSUB	(631,356)	(631,356)	0	0	0 '	0	0	
	DTRANSUB	(39,618)	(39,618)	0	0	0 (0	0	
	DTRANSUB	(7,636,820)	(7,636,820)	0	0	0	0	0	
Ξ	DTRANSUB	(422,919)	(422,919)	0	0	0	0	0	
355-POLES & FIXTURES - ACQ ADJ D	DTRANSUB	(3,225,104)	(3,225,104)	0	0	0	0	0	
COAE	TRANSUB	(5,494,105)	(5,494,105)	0	0	0	0	0	
2	DTRANSUB	(110,880)	(110,880)	0	0	0	0	0	
TOTAL TRANSMISSION PLANT		\$78,163,957	\$78,163,957	0 \$	0 \$	\$	0\$	0\$	
DISTRIBUTION PLANT									
	DDISPSUB	\$1,354,701	\$1,354,701	\$	\$0	\$0	0\$	0\$	
361-STRUCTURES & IMPROV D	DDISPSUB	7,100,486	7,100,486	0	0	0	0	0	
	DISPSUB	60,306,987	60,306,987	0	0	0	0	0	
CTURES	DDISTPOL	117,897,983	117,897,983	0	0	0	0	0	
	DDISTPOL	95,499,476	95,499,476	0	0	0	0	0	
	DDISTSUL	19,991,384	19,991,384	0	0	0	0	0	
TORS	DDISTSUL	55,428,668	55,428,668	0	0	0	0	0	
	DISPSUB	95,508,942	95,508,942	0	0	0	0	0	
	DDISTSOS	17,960,238	0	0	17,960,238	0	0	0	
	METERS	10,899,944	0	0	10,899,944	0	0	0	
ATIONS CUST PREM	CUST	0	0	0	0	0	0	0	
	CLIGHT	6,304,998	0	0	6,304,998	0	0	0	
ADJ	DDISPSUB	(577,074)	(577,074)	0	0	0	0	0	
361-STRUCTURES & IMPROVE - ACQ AD	DISPSUB	(1,515,959)	(1,515,959)	0	0	0	0	0	
362-STATION FOLIPMENT - ACO ADJ DDISPSUB	DISPSUB	(10,619,807)	(10,619,807)	0	0	0	0	0	
364-POLES TOWERS & FIXT - ACO AD DDISTPOL	DISTPOL	(23.602.225)	(23,602,225)	0	0	0	0	0	
365-OVERHEAD COND & DEV - ACO ALDDISTPOL	DISTPOL	(15,967,886)	(15,967.886)	0	0	0	0	0	
365-OVERAGEND CONDITT - ACO AD, DDISTSUL	DISTSUL	(4.228.884)	(4.228.884)	0	0	0	0	0	
367-LINDERGRAD CONDUCT - ACO ACIDISTSUL	DISTSUL	(5.695.660)	(2,695,660)	0	0	0	0	0	
361 ONDERVIOLEND CONTROL CONTR	DISPSUB	(11.607,603)	(11,607,603)	0	0	0	0	0	
369-SERVICES - ACO AD.1	DISTSOS	(4,069,080)	0	0	(4,069,080)	0	0	0	
	CMETERS	(2.869.304)	0	0	(2,869,304)	0	0	0	
YS - ACO ADJ	CLIGHT	(1,325,336)	0	0	(1,325,336)	0	0	0	
		\$406,174,990	\$379,273,529	\$0	\$26,901,461	0\$	0\$	0\$	
						;	,	;	
1 TOTAL PROD, TRANS, & DIST PLT		\$572,824,731	\$545,923,271	\$0	\$26,901,461	0\$	\$88,485,785	0 \$	

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

COMPANY FRVICE STUDY FORTHALT STANDS

SCHEDULE G-5 RATE BASE BY FUNCTION PAGE 4 OF 12

	CAP-SUBTRA (8)	A CUST-DIST-PR! (9)	cust-bist-sec (10)	CUST-TRN-SVC (11)	CUST-METER (12)	CUST-METER RDG (13)	CUST-BILL & COL (14)	CUST-INFO (15)	сиsт-отнек (16)
ELECTRIC PLANT IN SERVICE CONTINUED									
IMPROVE MENT JES JES JES CONDUCTORS & CONDUCTORS & MENT - ACQ ADJ JES - ACQ ADJ JES - ACQ ADJ S- ACQ ADJ ACC A	\$1,431,088 DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB DTRANSUB (32,619) DTRANSUB (32,619) DTRANSUB (422,919) DTRANSUB (5,949,105) DTRANSUB DTRANSUB (5,949,105) DTRANSUB (5,949,105) DTRANSUB (7,636,967)	888 \$50 \$50 \$70 \$70 \$70 \$70 \$70 \$70 \$70 \$70 \$70 \$7	G 00000000000	G, 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	G, ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ G,	G ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ G	G, ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ G	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ç
18 DISTRIBUTION PLANT 19 360-LAND & LAND RIGHTS DDISPSUB 20 361-STRUCTURES & IMPROV DDISPSUB 21 362-STATION EQUIPMENT DDISTPOL 22 364-POLES, TOWERS & FIXTURES DDISTPOL 23 365-OVERHEAD CONDUCT & DEV DDISTPOL 24 366-UNDERGROUND CONDUIT DDISTSUL 25 367-UNDERGROUND CONDUCT & DEV DDISTSUL 26 370-METERS CMETERS 27 369-SERVICES CUST 373-STREET LTG & SIGNAL SYS CLIGHT 31 360-LAND & LAND RIGHTS - ACQ ADJ DDISPSUB 32 37-INSTALLATIONS CUST PREM CUST 31 360-LAND & LAND RIGHTS - ACQ ADJ DDISPSUB 32 361-STREET LTG & SIGNAL SYS CLIGHT 34 361-STRUCTURES & IMPROVE - ACQ ADJ DDISPSUB 365-OVERHEAD COND & DEV - ACQ ADDISPSUB 365-OVERHEAD COND & DEV - ACQ ADDISTSUL 37 361-INDERGRND CONDUIT - ACQ ADJ DDISPSUB 38 369-SERVICES - ACQ ADJ CMETERS 41 373-ST LTG & SIGNAL SYS - ACQ ADJ CMETERS 41 373-ST LTG & SIGNAL SYS - ACQ ADJ CLIGHT 42 TOTAL DISTRIBUTION PLANT CLIGHT	DDISPSUB DDISPSUB DDISPSUB DDISTPOL DDISTPOL DDISTSUL DDISTSUS DDISTSUS CUST CLIGHT DDISPSUB DDISPSUB DDISPSUB DDISPSUB DDISPSUB DDISTSUL DDISTSUL DDISTSUL DDISTSUL DDISTSUL DDISTSUL DDISTSUS CMETERS CLIGHT	\$0 \$1,354,701 0 7,100,486 0 60,306,987 0 117,897,983 0 95,499,476 0 0 0 95,508,942 0 0 0 0 0 0 0 0 0 (577,074) 0 (10,619,807) 0 (15,15,959) 0 (15,15,959) 0 (15,15,967) 0 (15,16,19,807) 0 (15,16,19,807) 0 (15,967,886) 0 (15,967,806) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 19,991,384 55,428,668 0 0 0 0 (4,228,884) (5,695,660) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 17,960,238 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<u>, , , , , , , , , , , , , , , , , , , </u>	<u></u>	<u>g</u> 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 6,304,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
44 TOTAL PROD, TRANS, & DIST PLT	\$78,163,957	57 \$313,778,021	\$65,495,508	\$13,891,158	\$8,030,640	0\$	\$0	\$0	\$4,979,662

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

CAP-TRA-WAPA (7)		g, o o o o o o o o o o o o o o g, og, og
CAP-TRA-PEAK (6)		\$3.766 316,974 210,029 793,675 9,037 268,106 117,510 117,510 117,510 117,510 (28,345) (56,069) (51,681) 9,557 (3,684) (24,750) (11,888) (24,750) (2
CAP-PROD (5)		\$1,180 99,315 65,806 248,675 2,832 84,003 36,818 53,058 56,359 4,287 (17,568) (1,154) (21,281) (7,755) (3,725) (8,873) (4,873)
CUSTOMER (4)		\$10,582 890,677 590,168 2,230,176 25,394 753,361 330,194 475,837 505,443 38,443 (157,549) (157,549) (145,221) 26,854 (10,351) (190,854) (1
ENERGY (3)		<u> </u>
DEMAND (2)		\$35,185 2,961,555 1,962,343 7,415,471 84,437 2,504,972 1,097,916 1,582,187 1,582,187 1,582,187 1,582,187 1,582,187 1,582,187 1,582,187 1,582,187 1,582,187 1,582,187 1,582,187 1,583,187 1,583,187 1,11,070 1,14,477 \$17,222,794 \$17,222,794 \$17,222,794 \$17,222,794
TOTAL COMPANY (1)		\$45,767 3,852,233 2,552,511 9,645,647 109,831 1,428,110 2,058,023 2,186,070 166,294 (28,497) (681,411) (625,457) (300,794) (144,474) (300,794) (144,474) (344,164)
	VICE CONTINUED	LABOR PROVEMENTS LABOR EQUIP LABOR IT LABOR IT LABOR RAGE EQUIP LABOR EQUIP LABOR QUIPMENT LABOR QUIPMENT LABOR QUIPMENT LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR ROPERTY LABOR GUIP - ACQ ADJ LABOR IT - ACQ ADJ LABOR IT - ACQ ADJ LABOR QUIP - ACQ ALLABOR QUIP - ACQ ALLABOR QUIP - ACQ ALLABOR COUIP - ACQ ALLABOR COUIP - ACQ ALLABOR COUIP - ACQ ALLABOR
	ELECTRIC PLANT IN SERVICE CONTINUED	GENERAL PLANT 389-LAND & LAND RIGHTS 390-STRUCTURES & IMPROVEMENTS LABOR 391-OFFICE FURNITURE & EQUIP 391-OFFICE FURNITURE & EQUIP 392-TRANSPORTATION EQUIP 392-TRANSPORTATION EQUIP 396-DOWER OPERATED EQUIP 396-DOWER OPERATED EQUIP 396-DOWER OPERATED EQUIP 396-DOWER OPERATED EQUIP 396-TRANSPORTATION EQUIPMENT 396-TRANSPORTATION EQUIPMENT 397-COMMUNICATION EQUIP—ACQ ADJ LABOR 397-TRANSPORTATION EQUIP—ACQ ALLABOR 397-TRANSPORTATION EQUIP—ACQ ALLABOR 396-TOOLS, SHOP, & GAR EQ. ACQ ALLABOR 396-POWER OPER EQUIP—ACQ ADJ LABOR 396-TOOLS, SHOP, & GAR EQ. ACQ ALLABOR 396-TOOLS, SHOP, & CAR EQ. ACQ ALLABO
45		2

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-5 RATE BASE BY FUNCTION PAGE 6 OF 12

CUST-ОТНЕR (16)	\$857 72,145 47,804 180,645 2,057 61,023 26,746 38,543 40,941 3,114 3,114 3,11763 (12,762) (11,763) (15,459) (5,633) (2,706) (6,445) (6,445) (6,445) (8,455) (8,456) (8,419,557 \$\$	
CUST-INFO (15)	\$873 73,455 48,672 183,925 2,094 62,131 27,231 39,243 41,684 3,171 0 (12,993) (11,977) 2,215 (854) (15,740) (6,562) (6,562) (6,562) (6,562) (8,562) (6,562) (8,562)	
CUST-BILL & COL (14)	\$4.856 408.691 270.801 1,023.327 11,652 345.683 151,142 218,340 231,925 17,642 0 (3,023) (72,292) (66,35) 12,322 (4,750) (87,574) (31,912) (1,998) \$2,376,727 \$2,376,727 \$2,376,727	
CUST-METER RDG (13)	\$359 30,178 19,996 75,562 860 25,525 11,187 16,122 17,125 1,303 0 (223) (5,338) (4,920) 910 (351) (6,466) (1,32) (1,32) (1,32) (1,32) (1,32) (1,32) (2,696) (1,32) (2,696) (1,32) (2,696) (1,32) (2,696) (1,32) (2,696) (1,32) (2,696) (351) (351) (351) (4,920) (4,920) (4,920) (6,466) (1,32) (2,696) (1,32) (2,696) (351) (
CUST-METER C (12)	\$2,909 244,841 162,233 613,060 6,981 207,094 90,768 130,804 138,943 10,569 (1,811) (43,309) (7,382 (2,845) (19,118) (21,874) (1,197) \$1,423,862 \$1,423,862	
CUST-TRN-SVC (11)	\$729 61,367 40,662 153,657 1,750 51,906 22,750 32,785 34,825 34,825 3,4825 (10,006) (10,006) (13,150) (4,792) (2,302) (5,482) (4,792) (5,482) (5,482) (5,482) (5,682) (5,682) (6,792) (7,13) (7,13) (10,006) (7,13) (10,006) (7,13) (10,006) (13,150) (13,150) (14,792) (2,302) (5,482) (5,682) (6,682) (6,682) (6,682) (6,682) (6,682) (7,682	
CUST-DIST-SEC (10)	\$5.210 438.517 290.564 1,098.008 12.503 370.911 162.588 224.274 248.850 18.930 0 (3.244) (77.498) 13.221 (5.096) (93.966) (93.966) (194.77) (2.144) \$2.550,178 \$\$	
CUST-DIST-PRI (9)	\$21,656 1,822,822 1,207,812 4,564,185 51,971 1,541,798 673,828 1,034,418 78,688 0 (13,484) (322,434) (297,203) 54,959 (21,184) (297,203) (142,332) (142,332) (162,849)	
CAP-SUBTRA (8)	\$3,373 283,927 188,131 710,928 8,095 240,154 105,258 151,686 161,123 12,257 0 (2,100) (50,223) (46,293) 8,560 (3,300) (1388) \$1,651,164 \$1,651,164 \$1,651,164	
	ELECTRIC PLANT IN SERVICE CONTINUED GENERAL PLANT 389-LAND & LAND RIGHTS 390-STRUCTURES & IMPROVEMENTS LABOR 391-OFFICE FURNITURE & EQUIP 392-TRANSPORTATION EQUIP 1ABOR 393-TOOLS, SHOP, & GARAGE EQUIP 1ABOR 394-TOOLS, SHOP, & GARAGE EQUIP 1ABOR 396-DWER OPERATED EQUIP 1ABOR 396-OWER OPERATED EQUIP 396-OWNER OPERATED EQUIP 396-OTHER TANGIBLE PROPERTY 396-OTHER TANGIBLE PROPERTY 396-TOOLS, SHOP, & GAR EQ - ACQ A LABOR 391-OFFICE FURNITURE & EQ - ACQ A LABOR 392-TRANSPORTATION EQUIP - ACQ A LABOR 392-TOOLS, SHOP, & GAR EQ - ACQ A LABOR 395-ABORATORY EQUIP - ACQ A LABOR 395-ABORATORY EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 396-MOUNICATION EQUIP - ACQ A LABOR 397-COMMON PLANT TOTAL GENERAL PLANT TOTAL PLANT IN SERVICE	
	ш 0	
45	- 2 6 4 6 9 6 6 1 1 2 1 2 2 4 5 9 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	38 33 39 40 40 42 43

45

ထတ

RATE BASE BY FUNCTION SCHEDULE 6-5 PAGE 7 OF 12

FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 RETAIL COST OF SERVICE STUDY UNS ELECTRIC COMPANY

င္အ ၀ ၀ ၀င္အ CAP-TRA-WAPA 8 \$0 444,489 (21) 1,282,750 (53,567)498,164 308,120 (14, 139)(39,375)(492,580)(55,998)113,453) CAP-TRA-PEAK 1,218,641 \$390,902 5,051,791 9 **윷ㅇㅇㅇ**윷 CAP-PROD g, o o o o o o o o o o o o \$0 135,134 9 (16,285)CUSTOMER <u>4</u> 000 ල 5,051,791 (2,015)(7,905)\$0 2,742,329 (129) 308,120 (14,139)9,601,308 3,005 (1,212,474)(100, 145)(978,985) (801,106)(39,375)(492,580) (55,998)113,453) (12,022) \$32,558,373 (330.487)216,270 1,218,641 \$7,835,413 \$130,588 243,686 11,911,817 133,202 \$2,411,713 432,787 13,216,631 DEMAND 0 \$0 2,877,462 (135) 308,120 (2,015)(7,905)(801,106) (12,022) (39,375)(492,580) (55,998)3,005 (100, 145)(346.772) (14,139)(1,212,474) (978,985)\$32,558,373 (113,453 \$7,835,413 \$130.588 11,911,817 9,601,308 133,202 \$2,530,555 498,164 216,270 5,051,791 ,282,750 1,218,641 243,686 432,787 13,216,631 TOTAL COMPANY **PISXGENL** 302-FRANCH & CONSENTS - ACQ ADJ PISXGENL PISXGENL PISXGENL PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS PRODPIS 342-FUEL HLD\, PROD, & ACC - ACQ AI PRODPIS **PRODPIS** PRODPIS 345-ACCESSORY ELECT EQ - ACQ AD, PRODPIS 346-MISC POWER PLT EQUIP - ACQ AE PRODPIS PRODPIS TRANPIS FRANPIS **IRANPIS IRANPIS TRANPIS FRANPIS** FRANPIS 358-UNDERGROUND CONDUCTORS & TRANPIS **TRANPIS** TRANPIS 352-STRUCTURES & IMPROV.- ACQ AL TRANPIS 353-STATION EQUIPMENT - ACQ ADJ TRANPIS 354-TOWERS & FIXTURES - ACQ ADJ TRANPIS TRANPIS 356-OVHD COND. & DEVICES - ACQ ALTRANPIS ELECTRIC PLANT IN SERVICE CONTINUED TOTAL TRANSMISSION PLANT RESERVE TOTAL PRODUCTION PLANT RESERVE 340-LAND & LAND RIGHTS - ACQ ADJ 1 LESS: RESERVE FOR DEPRECIATION TOTAL INTANGIBLE PLANT RESERVE 341-STRUCT & IMPROVE - ACQ ADJ 355-POLES & FIXTURES - ACQ ADJ 303-MISC, INTANG PLT - ACQ ADJ 359-ROADS & TRAILS - ACQ ADJ TRANSMISSION PLANT RESERVE 343-PRIME MOVERS - ACQ ADJ PRODUCTION PLANT RESERVE 344-GENERATORS - ACQ ADJ 342-FUEL HLD\, PROD, & ACC 346-MISC POWER PLT EQUIP 352-STRUCTURES & IMPROV. 356-OVHD COND. & DEVICES INTANGIBLE PLANT RESERVE 345-ACCESSORY ELECT EQ 302-FRANCH & CONSENTS 340-LAND & LAND RIGHTS 354-TOWERS & FIXTURES 353-STATION EQUIPMENT 341-STRUCT & IMPROVE 355-POLES & FIXTURES 303-MISC. INTANG PLT 359-ROADS & TRAILS 343-PRIME MOVERS 350-LAND - ACQ ADJ 344-GENERATORS 350-LAND

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-5 RATE BASE BY FUNCTION PAGE 8 OF 12

45

ιņ	CAP-SUBTRA (8)	CUST-DIST-PRI (9)	CUST-DIST-SEC (10)	CUST-TRN-SVC (11)	CUST-METER C	CUST-METER RDG CUST-BILL & COL (13) (14)	UST-BILL & COL (14)	CUST-INFO (15)	CUST-OTHER (16)
ELECTRIC PLANT IN SERVICE CONTINUED									
1 LESS: RESERVE FOR DEPRECIATION									
щ		;	;	;	•	ě		•	ě
4 302-FRANCH & CONSENTS PISXGENL	IL \$0	\$0 1 576 197	\$0 329.003	0\$ 0\$	\$0 40.340	တ္အ ဝ	<u>,</u> 0	o ∯	\$0 25.014
ΑĐ		(74)	(15)	(3)	(2)	0	0	0	(E)
7 303-MISC. INTANG PLT - ACQ ADJ PISXGENE 8 TOTAL INTANGIBLE PLANT RESERVE	#L (47,318) \$345,303	(189,953) \$1,386,170	(39,649) \$289,338	(8,409)	(4,862) \$35,477	0\$	0\$	0\$	(3,015)
D	•								
0 PRODUCTION PLANT RESERVE 4 2401 AND \$1 AND DIGHTS BRONDIS	Ç	Ç	C\$	Ç.	Ş	\$0	\$	9	\$0
		0	90	3 0	0	0	0	0	0
Acc		0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
		0	0 (0 (0 (0 (0 (0 (0 (
		0 0	0 0	00	0 0	-	o c	00	-
7 346-MISC POWER PLT EQUIP 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2			> C	> C	> C	-		o c	o c
8 340-LAND & LAND RIGHTS - ACQ ADJ PRODPIS 9 344 STELLOT & IMPBOVE - ACO ADT PRODPIS		0 0	0	0	0	0	0	0	0
₹	0 0	0	0	0	0	0	0	0	0
1 343-PRIME MOVERS - ACQ ADJ PRODPIS		0	0	0	0	0	0	0	0
2 344-GENERATORS - ACQ ADJ PRODPIS		0	0 (0 (0 (0 (0 (0 (0 (
3 345-ACCESSORY ELECT EQ - ACQ AD, PRODPIS	00	0 0	o c	o c	-	0 0	o c	-	> C
4 346-MISC POWER PLI EQUIP - ACQ ALPRODRIS 5 TOTAL PRODUCTION PLANT RESERVE	\$	0\$	\$	0\$	\$0	0\$	\$0	\$0	0\$
9									
SION PLANT RESERVE		ę	Ş	Ş	¥	¥	Ğ	Ş	Ş
8 350-LAND IRANPIS MEDOW TRANFIS	343 686	င္ခ	္ခ င	္ခင	္ ဝ	<u> </u>	္ခ	9 0	Ş 0
	=	0	0	0	0	0	0	0	0
•		0	0	0	0	0	0	0	0
	-	0	0	0	0	0	0	0	0
3 356-OVHD COND. & DEVICES TRANPIS	96	0	0	0 (0 (0 (0 (0 (0 (
CONDUCTORS &		0 0	0 0	00	0 0	50	0 0	0 0	-
4 359-ROADS & IRANFIS	133,202	0 0	0 0	O C	O C	o c	o c	0 0	o c
5 350-LAND - ACQ ADJ 6 352-STRJICTURES & IMPROV - ACQ ALTRANPIS		0	0	0	0	0	0	0	0
7 353-STATION EQUIPMENT - ACQ ADJ TRANPIS	(1,2	0	0	0	0	0	0	0	0
2	•	0	0	0	0	0	0	0	0
9 355-POLES & FIXTURES - ACQ ADJ TRANPIS		0	0	0	0	0	0	0	0 (
0 356-OVHD COND. & DEVICES - ACQ ALTRANPIS	(801,106)	0 0	0 0	0 0	0 C	o c	0 0	o c	o c
מבסיים	432	Ç	0\$	0\$	0\$	0\$	\$0	\$0	9
2 IOIAL INGIGINATION INCIDING		}	!			:		:	

44 5

SCHEDULE G-5 RATE BASE BY FUNCTION PAGE 9 OF 12

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

		TOTAL COMPANY (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	CAP-PROD (5)	CAP-TRA-PEAK (6)	CAP-TRA-WAPA (7)	
* 10									
ELECTRIC PLANT IN SERVICE CONTINUED	ED								
ERVE				;	;	•		Ş	
	PLT360	\$39,431	\$39,431	<u>9</u> , °	<u>G</u>	9 , °	<u>Q</u>	<u></u>	
SO.	PLT361	1,604,690	1,604,690	0 (0 (0 (0 (0 0	
	PLT362	29,319,311	29,319,311	0	0	0 (0	0 (
	PLT364	64,768,141	64,768,141	0	0 (0 (0 (0 (
	PLT365	47,778,302	47,778,302	0	0	0	0 '	0 (
TORS & DEVICES	PLT366	7,432,398	7,432,398	0	0	0	0	0	
	PLT367	19,653,085	19,653,085	0	0	0	0	0	
9 368-LINE TRANSFORMER	PLT368	41,461,410	41,461,410	0	0	0	0	0	
369-SERVICE DROP	PLT369	8,211,453	0	0	8,211,453	0	0	0	
	PLT370	2,120,609	0	0	2,120,609	0	0	0	
2 371-INSTAL, ON CUST, PREMISE F	PLT371	0	0	0	0	0	0	0	
	PLT373	2,621,600	0	0	2,621,600	0	0	0	
4 360-LAND & LAND RIGHTS - ACQ ADJ F	PLT360	(202)	(202)	0	0	0	0	0	
	PLT361	(259,412)	(259,412)	0	0	0	0	0	
3 362-STATION EQUIPMENT - ACQ ADJ 1	PLT362	(2,714,433)	(2,714,433)	0	0	0	0	0	
364-POLES, TOWERS & FIX - ACQ ADJ PLT364	PLT364	(5,370,117)	(5,370,117)	0	0	0	0	0	
3 365-OVHD COND & DEVICES - ACQ AD PLT365	PLT365	(3,731,981)	(3,731,981)	0	0	0	0	0	
366-UDGR COND & DEVICES - ACQ AD PLT366	PLT366	(963,713)	(963,713)	0	0	0	0	0	
	PLT367	(1,613,992)	(1,613,992)	0	0	0	0	0	
2 ADJ	PLT368	(3,064,870)	(3,064,870)	0	0	0	0	0	
2 369-SERVICE DROP - ACQ ADJ	PLT369	(916,869)	0	0	(916,869)	0	0	0	
	PLT370	(500,406)	0	0	(500,406)	0	0	0 (
	PLT373	(321,166)	0	0	(321,166)	0	0	٥	
5 TOTAL DISTRIBUTION PLANT RESV		\$205,552,964	\$194,337,743	0\$	\$11,215,221	0	0 \$	0	
O GENERAL PLANT RESERVE									
	SENI DIS	0\$	Ç.	\$0	\$0	\$0	\$0	80	
	GENEL DIS	1 062 849	817 107	C	245.742	27.401	87.455	0	
<u>a</u>	GENI PIS	1,767,385	1.358.747	0	408,638	45,565	145,426	0	
	GENI PIS	3,007,290	2,311,972	0	695,317	77,531	247,450	0	
MENT	GENLPIS	986'86	76,099	0	22,887	2,552	8,145	0	
S EO	GENLPIS	1,447,195	1,112,588	0	334,607	37,310	119,080	0	
	GENL PIS	398,707	306,522	0	92,185	10,279	32,807	0	
	GENLPIS	853,822	656,409	0	197,413	22,012	70,255	0	
AID.	GENLPIS	632,410	486,190	0	146,220	16,304	52,037	0	
	GENLPIS	96,323	74,052	0	22,271	2,483	7,926	0	
φ.									

44 5

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-5 RATE BASE BY FUNCTION PAGE 10 OF 12

000000000 19,905 33,100 56,321 1,854 27,103 (321,166) 7,467 15,991 11,844 1,804 2.621,600 \$2,300,434 CUST-OTHER (16) 00000000000000000000 20,267 33,701 57,344 1,887 27,595 7,603 16,281 CUST-INFO (15) CUST-METER RDG CUST-BILL & COL 187,506 319,050 42,300 90,584 67,094 10,219 10,502 153,536 14 23,558 775 3,123 13,845 11,337 (500,406)2,120,609 67,553 112,332 191,138 6,291 91,981 25,341 54,267 40,195 6,122 \$1,620,203 CUST-METER 0 28,155 47,907 1,577 6,351 13,602 10,074 1,534 \$7,294,584 CUST-TRN-SVC Ξ CUST-DIST-SEC (963,713) (1,613,992)120,989 201,190 342,334 11,268 45,387 71,990 10,965 7,432,398 19,653,085 \$24,507,779 97,194 164,741 \$0 502,925 836,302 1,423,007 \$39,431 1,604,690 (507)(259,412)(2,714,433)(3,731,981)(3,064,870)188,663 299,248 45,579 41,461,410 (5,370,117)46,839 29,319,311 \$169,829,964 684,792 CUST-DIST-PRI 64,768,141 47,778,302 404,017 <u>6</u> 221,651 106,665 29,387 46,611 7,099 130,264 7,296 62,931 CAP-SUBTRA 8 367-UDGR CONDUIT
368-UNE TRANSFORMER
369-SERVICE DROP
370-METERS
371-INSTAL. ON CUST. PREMISE
373-STREET LIGHTS
360-LAND & LAND RIGHTS - ACQ ADJ PLT360
361-STRUCTURES & IMPROV - ACQ AEPLT361 GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS GENLPIS PLT373 PLT365 PLT366 362-STATION EQUIPMENT - ACQ ADJ PLT362 365-OVHD COND & DEVICES - ACQ AD PLT365 366-UDGR COND & DEVICES - ACQ AD PLT366 PLT367 PLT369 364-POLES, TOWERS & FIX - ACQ ADJ PLT364 ELECTRIC PLANT IN SERVICE CONTINUED 365-OVHD CONDUCTORS & DEVICES 366-UDGR CONDUCTORS & DEVICES 367-UDGR CONDUIT - ACQ ADJ 368-LINE TRANSFORMER - ACQ ADJ TOTAL DISTRIBUTION PLANT RESV 364-POLES, TOWERS & FIXTURES 373-STREET LIGHTS - ACQ ADJ DISTRIBUTION PLANT RESERVE 369-SERVICE DROP - ACQ ADJ 394-TOOLS, SHOP, & GAR EQ 361-STRUCTURES & IMPROV 397-COMMUNICATION EQUIP 398-MISCELLANEOUS EQUIP 391-OFFICE FURN & EQUIP 360-LAND & LAND RIGHTS GENERAL PLANT RESERVE 389-LAND & LAND RIGHTS 362-STATION EQUIPMENT 393-STORES EQUIPMENT 395-LABORATORY EQUIP 396-POWER OPER EQUIP 390-STRUCT & IMPROVE 370-METERS - ACQ ADJ 392-TRANSP EQUIP

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-5 RATE BASE BY FUNCTION PAGE 12 OF 12

	CAP-SUBTRA (8)	CUST-DIST-PRI (9)	cust-bist-sec (10)	CUST-TRN-SVC (11)	CUST-METER C (12)	CUST-METER RDG CUST-BILL & COL (13)	CUST-BILL & COL	CUST-INFO (15)	CUST-OTHER (16)
GENERAL PLANT RESERVE CONTINUED 389-LAND & LAND RIGHTS - ACQ ADJ GENLPIS 390-STRUCT & IMPROVE - ACQ ADJ GENLPIS 391-OFFICE FURN & EQUIP - ACQ ADJ GENLPIS 392-TRANSP EQUIP - ACQ ADJ GENLPIS 393-STORES EQUIPMENT - ACQ ADJ GENLPIS 394-TOOLS, SHOP, & GAR EQ - ACQ AIGGENLPIS 395-LABORATORY EQUIP - ACQ ADJ GENLPIS 395-COMMUNICATION EQUIP - ACQ ADJ GENLPIS 397-COMMUNICATION EQUIP - ACQ AGGENLPIS 398-MISCELI JANFOLIS FOLIIP - ACQ AGGENLPIS	\$0 (7,755) (33,514) 13,846 (474) (10,058) (2,892) (2,135) (5,135) (408)	\$0 (49,787) (215,163) 88,893 (3,043) (64,575) (18,568) (13,704) (36,624)	\$0 (11,977) (51,762) 21,385 (732) (15,535) (4,467) (3,297) (63,73)	\$0 (1,676) (7,244) 2,993 (102) (2,174) (625) (41,228) (88)	\$0 (6,687) (28,901) 11,940 (409) (8,674) (2,494) (1,841) (4,898)	\$0 (824) (3,562) 1,472 (50) (1,069) (227) (604)	\$0 (11,163) (48,241) 19,930 (682) (14,478) (4,163) (3,073) (588)	\$0 (2,006) (8,671) 3,582 (123) (2,602) (748) (1470) (106)	\$0 (1,971) (8,516) 3,518 (120) (2,556) (735) (542) (1,443)
TOTAL GENERAL PLANT RESERVE	\$641,169	\$4,1	\$990,268	\$138,580	\$552,904	\$68,147	\$922,915	\$165,878	\$162,920
TOTAL RESERVE FOR DEPRECIATION NET PLANT IN SERVICE	\$33,544,845 \$47,163,843	\$175,332,466 \$152,633,198	\$25,787,385 \$43,007,043	\$7,494,531 \$6,912,307	\$2,208,584 \$7,337,724	\$68,14 <i>/</i> \$107,349	\$922,915 \$1,453,812	\$165,878 \$261,297	\$2,485,35 <i>2</i> \$2,970,795
ADDITIONS & DEDUCTIONS TO RATE BASE DEFERRED TAXES AND TAX CREDITS PRODPIS TRANSMISSION DISTRIBUTION GENERAL TOTAL DEF. TAXES AND TAX CREDITS GENERAL CASH WORKING CAPITAL CASH WORKING CAPITAL CASH WORKING CAPITAL TOTPIS FUEL RELATED PREPAYMENTS TOTAL CASH WORKING CAPITAL CIAC & AMORT CUSTOMER ADVANCES CUSTOMER ADVANCES TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL TOTAL CASH WORKING CAPITAL	\$0 0 (222,012) (\$222,012) (\$454,761) 1,108,047 1,108,047 85,078 \$738,364 0 0 0 0 \$738,364 \$738,364	\$0 0 0 (1,425,327) (\$1,425,327) (\$1,847,956) 4,502,632 0 345,719 \$3,000,395 0 (11,649,900) (\$8,649,505) \$142,558,366	\$0 0 (342,892) (\$342,892) (\$387,629) 944,477 (72,518 \$629,366 0 (2,431,707) 0 (\$1,802,341)	\$0 0 (47,985) (\$81,177) 197,791 0 15,187 \$131,801 0 (515,749) 0 (\$383,948)	\$0 0 (191,450) (\$191,450) (\$191,450) 131,061 10,063 \$87,334 \$87,334 (\$210,826) (\$210,826)	\$0 0 0 (23,597) (\$23,597) (\$23,597) 2,409 0 185 \$1,606 0 (4,064,671) (\$4,063,065) (\$3,979,313)	\$0 0 (319,570) (\$319,570) (\$13,392) 32,630 2,505 \$21,743 0 0 \$21,743 \$21,743 \$21,743	\$0 0 0 (57,437) (\$57,437) (\$2,407) 5,865 0 450 \$3,908 \$3,908 \$3,908 \$3,908	\$0 0 0 (56,413) (\$56,413) (\$30,743) 74,907 5,751 \$49,916 0 (184,884) 0 (\$134,969) \$2,779,414

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 1 OF 20

44 45

CAP-TRA-PEAK CAP-TRA-WAPA (6) (7) CAP-PROD (5) CUSTOMER (4) ENERGY (3) DEMAND (2) TOTAL COMPANY (1)

OPERATING REVENUES

(1,217,469)	0 1,220,716 (3,272) 24 1 217 469	\$0	
7,771,742 (0)	0 1,220,716 20,884 (152)	\$9,013,191	
(657,831) (0) (657,831)	0 1,220,716 (1,768) 13	\$561,131	
8,019,214 (0) 8,019,214	0 1,220,716 21,549 (157)	\$9,261,323	
98,858,351 0 98,858,351	0 1,220,716 265,650 (1,931)	\$100,342,786	
49,967,944 (0) 49,967,944	0 1,220,716 134,273 (976)	\$51,321,957	
\$159,280,447 (0) 159,280,446	0 1,220,716 428,014 (3,111)	\$160,926,066	
TOTPIS	SALESREV SALESREV SALESREV SALESREV		•
1 SALES REVENUES 2 SALES OF ELECTRICITY 3 SALES FOR RESALE 4 TOTAL SALES REVENUE	OTHER OPERATING REVENUES 450-LATE FEES 451-MISCELLANEOUS SERVICE REV 454-RENT FROM ELECT PROPERTY 456-OTHER ELECTRIC REVENUES	11 TOTAL OTHER OPERATING REV 12 13 TOTAL OPERATING REVENUES	14 4 4 5 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 2 OF 20

cusт-отнея (16)
CUST-INFO (15)
CUST-METER RDG CUST-BILL & COL (13) (14)
CUST-METER RDG (13)
CUST-METER (12)
CUST-TRN-SVC (11)
CUST-DIST-SEC (10)
CUST-DIST-PRI (9)
CAP-SUBTRA (8)

OPERATING REVENUES

4 4

	(843,241)			Ξ,	(2,266)	17 16	1,218,467	\$375,226
(854,930)	(854,930)			1,220,716	(2,297	_	1,218,436	\$363,506
3,121,071	3,121,071		0	1,220,716	8,387	(61	1,229,042	\$4,350,114
(387,830) (0)	(387,830)		0	1,220,716	(1,042)	∞	1,219,682	\$831,851
947,712	947,712		0	1,220,716	2,547	(19)	1,223,245	\$2,170,956
(50,910) (0)	(50,910)		0	1,220,716	(137)	-	1,220,581	\$1,169,670
5,855,031 (0)	5,855,031		0	1,220,716	15,733	(114)	1,236,336	\$7,091,367
27,313,879 (0)	27,313,878		0	1,220,716	73,397	(534)	1,293,580	\$28,607,458
4,815,249	4,815,249		0	1,220,716	12,939	(94)	1,233,562	\$6,048,811
TOTPIS			SALESREV	SALESREV	SALESREV	SALESREV		
SALES REVENUES SALES OF ELECTRICITY SALES FOR RESALE	TOTAL SALES REVENUE	OTHER OPERATING REVENUES	450-LATE FEES	451-MISCELLANEOUS SERVICE REV	454-RENT FROM ELECT PROPERTY	456-OTHER ELECTRIC REVENUES	TOTAL OTHER OPERATING REV	TOTAL OPERATING REVENUES

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 3 OF 20

CAP-TRA-WAPA (7)		<u> </u>	00	00	000		<u> </u>	00	000	9	\$0
CAP-TR											
CAP-TRA-PEAK (6)		\$0 0 37,023 116,207 144,000	297,230	00	674,009 106,485 0	780,494	\$1,077,724 0 0	00	0 0	9	\$1,077,724
CAP-PROD (5)		\$77,527 0 0 0 0	77,527	00	000	0	\$77,527 0 0	00	0 3,220 224,398	\$227,618	\$305,145
CUSTOMER (4)		<u> </u>	0	00	000	0	0, 0	00	0	O\$	0\$
ENERGY (3)		\$0 7,621,714 0	7,621,714	00	000	0	\$7,621,714 0 84,638,076	0 0	84,638,076 0 0	\$84,638,076	\$92,259,789
DEMAND (2)		\$77,527 0 37,023 116,207 144,000	374,757	00	674,009 106,485 0	780,494	\$1,155,252 0 0	000	0 3,220 224,398	\$227,618	\$1,382,870
TOTAL COMPANY (1)		\$77,527 7,621,714 37,023 116,207 144,000	0 7,996,471	00	674,009 106,485 0	780,494	\$8,776,966 0 84 638 076	0	84,638,076 3,220 224,398	\$84,865,693	\$93,642,659
	XPENSE	DPROD EFUEL PRODPIS PRODPIS	PRODPIS	LAB55254 PRODPIS	PRODPIS PRODPIS PRODPIS	2	DPROD FEI IEI	EFUEL EPROD	DPROD		
	OPERATION & MAINTENANCE EXPE	POWER PRODUCTION EXPENSE OTHER POWER GENERATION OPERATION 546-SUPERVISION & ENGINEERING 547-FUEL 549-MISC OTH POWER GEN EXP 550-RENTS	550.1-OPER SUPPLIES & EXP TOTAL OPERATION EXPENSE	INAIN I ENAINCE 551-SUPERVISION & ENGINEER 552-STRUCTURES	553-GENERATING & ELECT PLT 554-MISC OTH POWER GEN PLT PI ANK	TOTAL MAINTENANCE EXPENSE	TOT OTH POWER GENERATION EXP OTHER POWER SUPPLY EXPENSES 555-PURCHASED POWER DEMAND CHARGES ENEDGY CHARGES	ENERGY CHARGES OTHER CHARGES	TOTAL PURCHASED POWER 556-SYS CONTRL & LOAD DISP 557-OTHER EXPENSES	TOTAL OTHER POWER SUPPLY EXP	TOTAL POWER PRODUCTION EXP
44 45	_	- 0 w 4 r v v v v	o 0 ;	5 2 5	4 to 4	12	8 5 2 2 2 8 8 4 8 5 7 8 8	3 24 53	26 27 28	20 0 1 2 2 2 3 3 3 3 4 5 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8	

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 4 OF 20

POWER PRODUCTION & MAINTENANCE EXPENSE POWER PRODUCTION EXPENSE OTHER POWER GENERATION 546-SUPERVISION & ENGINEERING DPROD 547-FUEL 548-GENERATION EXPENSES 549-MISC OTH POWER GEN EXP TOTAL OPERATION EXPENSE 550-RENTS 550-RENTS 550-RENTS 550-RENTS 551-OPER SUPPLIES & EXP TOTAL OPERATION EXPENSE MAINTENANCE 551-STRUCTURES 552-STRUCTURES 552-STRUCTURES 553-GENERATION & ENGINEER TOTAL MAINTENANCE EXPENSE TOTAL MAINTENANCE EXPENSE TOTAL MAINTENANCE EXPENSE TOTAL MAINTENANCE EXPENSE TOT OTH POWER GENERATION EXP DEMAND CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT ENERGY CHARGES FOULT FOUL									
TOTAL POWER PRODUCTION EXP	0\$	0\$	\$0	0\$	O\$	0\$	0\$	\$0	0\$

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 5 OF 20

CAP-TRA-PEAK CAP-TRA-WAPA

CAP-PROD (5)

3

9

44 5

TOTAL
COMPANY DEMAND ENERGY CUSTOMER
(1) (2) (3) (4)

OPERATION & MAINTENANCE EXPENSE

9000000	0 000000
g	0 000000
9,0000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$0 0 0 0 0 0 0 8,082,997	8,082,997 0 0 0 0 0 0 58,082,997
\$0 6,095 33,073 26,672 15,619 0 100,085 27,940	209,484 0 0 22,997 37,340 23 60,360 60,360 \$\$269,844
\$0 6,095 33,073 26,672 15,619 8,082,997 100,085 27,940	8,292,481 0 0 22,997 37,340 60,360 \$8,352,841
TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS	LAB56973 TRANPIS TRANPIS TRANPIS TRANPIS TRANPIS
1 TRANSMISSION EXPENSES 2 OPERATION 3 560-SUPERVISION & ENGINEER 4 561-LOAD DISPATCHING 5 562-STATION EXPENSES 6 563-OVERHEAD LINE EXPENSES 7 564-UNDERGROUND LINE EXP 8 565-TRANSM ELECT BY OTHERS 9 566-MISCELLANEOUS TRNSM EXP 10 567-RENTS	12 TOTAL OPERATION EXPENSE 13 MAINTENANCE 14 568-SUPERVISION & ENGINEER 15 569-STRUCTURES 16 570-STATION EQUIPMENT 17 571-OVERHEAD LINES 18 573-MAINT MISC TRANSM PLT 20 TOTAL MAINTENANCE EXPENSE 21 TOTAL TRANSMISSION EXPENSES 22 22 TOTAL TRANSMISSION EXPENSES 23 33 33 34 4 4 4 4 4 4 4 4 4 4 4 4 4 4

0000000

4 4 5

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 6 OF 20

CAP-SUBTRA CUST-DIST-PRI CUST-DIST-SEC CUST-TRN-SVC CUST-METER CUST-METER RDG CUST-BILL & COL CUST-INFO CUST-OTHER (8) (9) (10) (11) (12) (13) (14) (15) (16)			0\$ 0\$ 0\$ 0\$ 0\$ 0\$	6,095 0 0 0 0 0 0 0	33,073 0 0 0 0 0 0 0 0	26,672 0 0 0 0 0 0 0 0	15,619 0 0 0 0 0 0 0 0		IS 100,085 0 0 0 0 0 0 0	27,940 0 0 0 0 0 0 0		209,484 0 0 0 0 0 0 0			22,997 0 0 0 0 0 0 0 0	37,340 0 0 0 0 0 0 0	23 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0
ō			\$0	6,095	33,073	26,672	15,619	0	100,085	27,940	0	209,484	0	0	22,997	37,340	23	0	60,360
	щ		TRANPIS	TRANPIS	TRANPIS	TRANPIS	TRANPIS	EFUEL	TRANPIS	TRANPIS	EFUEL		LAB56973	TRANPIS	TRANPIS	TRANPIS	TRANPIS	TRANPIS	
	OPERATION & MAINTENANCE EXPENSE	TRANSMISSION EXPENSES OPERATION	560-SUPERVISION & ENGINEER	561-LOAD DISPATCHING	562-STATION EXPENSES	563-OVERHEAD LINE EXPENSES	564-UNDERGROUND LINE EXP	565-TRANSM ELECT BY OTHERS	566-MISCELLANEOUS TRNSM EXP	567-RENTS	1 565-TRANSM ELECT BY OTHERS	TOTAL OPERATION EXPENSE MAINTENANCE	4 568-SUPERVISION & ENGINEER	5 569-STRUCTURES	S 570-STATION EQUIPMENT	7 571-OVERHEAD LINES	572-MAINT OF UNDRGRND LINES	573-MAINT MISC TRANSM PLT	TOTAL MAINTENANCE EXPENSE

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 7 OF 20

CAP-TRA-PEAK CAP-TRA-WAPA (6) (7)

CAP-PROD (5)

CUSTOMER

4

4 5

ENERGY (3) DEMAND (2) TOTAL COMPANY (1)

OPERATION & MAINTENANCE EXPENSE CONTINUED

<u>0</u> ,000	00000	0000	0000000	0\$
<u> </u>	00000	0000	0000000	0
<u> </u>	00000	0000	0000000	0
\$154,605 38,585 0 0 0	1,894 778,885 2,373 72,706	1,054,551 0 0	315,846 614 1,030 317,490	\$1,372,041
<u> </u>		00000	000000	9
\$268,825 543,997 74,790 499,849	33,454 1,025,052 77, 685	3,013,865 3,013,865 0 734,286	763,922 108,736 104,881 0 0 14,525 1,726,350	\$4,740,215
\$423,430 582,583 74,790 499,849 490,312	1,894 7,78,885 35,827 1,097,758	83,088 4,068,416 0 734,286	763,922 108,736 104,881 315,846 614 15,555 0	\$6,112,256
LAB58189 DISTPIS PLTDSUB PLTDOHL	PLT373 PLT370 DISTPIS DISTPIS	DISTPIS	DISTSUB PLTDUGL PLT368 PLT373 PLT370 DISTPIS SALESREV	
1 DISTRIBUTION EXPENSES 2 OPERATION 3 580-SUPERVISION & ENGINEER 4 581-LOAD DISPATCHING 5 582-STATION EXPENSES 6 583-OVERHEAD LINE EXPENSES 7 584-INDERGRAINN INF EXP		- -	18 593-OVERHEAD LINES 19 594-UNDERGROUND LINES 20 595-LINE TRANSFORMERS 21 596-STREET LIGHT & SIGNAL 22 597-METERS 23 598-MISC DISTRIBUTION PLANT 24 BLANK 25 TOTAL MAINTENANCE EXPENSE	26 TOTAL DISTRIBUTION EXPENSES 27 28 29 30 31 31 34 35 34 36 40 41

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 8 OF 20

4 3

CUST-OTHER	(16)
CUST-INFO	(15)
CUST-BILL & COL	(14)
CUST-METER RDG CUST-BILL & COL	(13)
CUST-METER	(12)
CUST-TRN-SVC	(11)
CUST-DIST-SEC	(10)
CUST-DIST-PRI	(6)
CAP-SUBTRA	(8)

		\$1,971	7,17	0	0	1,894	0	439	13,458	1,019	25,923	0	0	0	0	0	0	315,846	0	191	0	316,036	\$341,960
		œ °	o c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
		<u>چ</u>	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
		<u>چ</u>	o c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 \$
		\$147,939	010,11	0	0	0	778,885	708	21,704	1,643	962,398	0	0	0	0	0	0	0	614	308	0	922	\$963,319
		\$4,696	13,324		0	0	0	1,225	37,543	2,842	66,230	0	0	0	0	0	0	0	0	532	0		\$66,762
		\$104,670	95,94	0	490,312	0	0	5,777	177,013	13,398	885,111	0	0	0	0	108,736	0	0	0	2,508	0	111,244	\$996,355
		\$164,155	450,056 74 790	499,849	0	0	0	27,677	848,039	64,187	2,128,753	0	0	734,286	763,922	0	104,881	0	0	12,017	0	1,615,106	\$3,743,859
		0\$	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		₽
SE CONTINUED		LAB58189	DISTRIS	PLTDOHL	PLTDUGL	PLT373	PLT370	DISTPIS	DISTPIS	DISTPIS		LAB59198	PLT361	PLT362	DISTSUB	PLTDUGL	PLT368	PLT373	PLT370	DISTPIS	SALESREV		
OPERATION & MAINTENANCE EXPENSE CONTINUED	DISTRIBUTION EXPENSES OPERATION	580-SUPERVISION & ENGINEER	581-LOAD DISPAICHING 682 STATION EXPENSES	583-OVERHEAD IN EXPENSES	584-UNDERGROUND LINE EXP	585-STREET LIGHT & SIGNAL	586-METER EXPENSES	587-CUST INSTALLATIONS EXP	588-MISC DISTRIBUTION EXP	589-RENTS	TOTAL OPERATION EXPENSE MAINTENANCE	590-SUPERVISION & ENGINEER	591-STRUCTURES	592-STATION EQUIPMENT	593-OVERHEAD LINES	594-UNDERGROUND LINES	595-LINE TRANSFORMERS	596-STREET LIGHT & SIGNAL	597-METERS	598-MISC DISTRIBUTION PLANT	BLANK	TOTAL MAINTENANCE EXPENSE	TOTAL DISTRIBUTION EXPENSES
	- 2	ω.	4 4	9 (2)	^	- α	0	9	=	12	€ 1	5	16	17	8	19	20	21	22	23	24	25	8 2 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8

4 5

RETAIL COST OF SERVICE STUDY UNS ELECTRIC COMPANY

SCHEDULE G-6 PAGE 9 OF 20

OPERATING REVENUES EXPENSE BY FUNCTION

FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

တ္တ္က ဝ g 0 0 0 0 g င္အ ၀ ၀ ၀ ၀ CAP-TRA-WAPA 8 g 0 0 0 0 င္တ 0 0 တ္တ္အဝ 0000 င္တ S CAP-TRA-PEAK 9 g - - - - g တ္တ ဝ တ္တွ \$ CAP-PROD <u>(</u>2 915,625 3,070,993 50,605 94,671 49,423 တ္တ္ ဝ 31,336 \$260,950 39,451 \$4,337,624 \$176,391 CUSTOMER 4 ၀ ၀ သူ ္တ္က ဝ 00000 0000 \$0 ENERGY ල တ္တ္က ဝ ဋ္ဌ 0 0 713,458 \$13,539 \$13,539 \$713.458 DEMAND 3 \$260,950 915,625 3,070,993 764,063 ္အ ဝ 49,423 31,336 39,451 \$5,051,083 94,671 \$189,930 TOTAL COMPANY £ OPERATION & MAINTENANCE EXPENSE CONTINUED CMETRDG CBILLCOL CENVIRON AB90205 LAB91217 DISTPIS DISTPIS CINFO CINFO CINFO CDSM CUST CUST CUST 7 TOTAL CUSTOMER ACCTS EXPENSE
8 CUSTOMER SERVICE & INFO EXP
10 431-CUSTOMER DEPOSIT INTEREST
11 908-CUSTOMER ASSISTANCE EXP
12 909-INFO & INSTRUCT EXP
13 910-MISC CUST SERVICE & INFO EX
14 TOTAL CUST SERVICE & INFO EX
15 SALES EXPENSES
16 SALES EXPENSES
17 911-SUPERVISION
18 912-DEMONSTRATING & SELLING
19 913-DAMENTISING EXPENSE
20 SAFETY
21 DSM
22 OTHER
24 TOTAL ACCOUNT 913
25 914-MISCELLANEOUS SALES EXP
26 TOTAL SALES EXPENSES
27 TOTAL OPER & MAINT EXCL A&G
29 33
34 34
35 34
36 37
37 38
38 39
40
41 TOTAL CUSTOMER ACCTS EXPENSE 431-CUSTOMER DEPOSIT INTEREST CUSTOMER ACCOUNTS EXPENSES 904-UNCOLLECTIBLE ACCOUNTS 903-CUST RECORDS & COLL EXP 902-METER READING EXPENSE 905-MISC CUST ACCTS EXP 901-SUPERVISION

0000

8

\$1,077,724

\$305,145

\$5,886,056

\$100,342,786

\$7,119,925

\$113,348,768

CUST

CUST

င္တ

UNS ELECTRIC COMPANY

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 10 OF 20

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

CUST-OTHER	(16)
CUST-INFO	(15)
CUST-METER RDG CUST-BILL & COL.	(14)
	(13)
CUST-METER	(12)
CUST-TRN-SVC	(11)
CUST-DIST-SEC	(10)
CUST-DIST-PRI	(6)
CAP-SUBTRA	(8)

O		0	0 0	. 0		0	9	_	ကဖ		0	0	0	0	0 0	ا	0		-	
CUST-INFO (15)		•				€7	Ø	94,671	49,423	\$175,431	€7							\$	\$175,431	
CUST-BILL & COI. (14)		\$238,825	0 3 070 993	0	0	\$3,309,819	0\$	0	00	\$0	0\$	0	0	0	00		0	0\$	\$3,309,819	
CUST-METER RDG (13)		\$17,635	915,625	0	0	\$933,260	\$0	0	00	0\$	9	0	0	0	0		0	0\$	\$933,260	
CUST-METER (12)		\$0	0 0	15,107	0	\$15,107	\$287	0	00	\$287	9	0	0	0	0 0		0	0\$	\$978,713	
CUST-TRN-SVC (11)		80	0 0	26,131	0	\$26,131	\$496	0	00	\$496	%	0	0	0	0 0		0	0\$	823,389 893,489	
cust-bist-sec (10)		%	0 0	123,205	0	\$123,205	\$2,338	0	0 0	\$2,338	9	0	0	0	0 0		0	0\$	\$1,121,898	
CUST-DIST-PRI (9)		0\$	0 0	590,254	0	\$590,254	\$11,201	0	00	\$11,201	9	0	0	0	0 (0	0\$	\$4,345,314	
CAP-SUBTRA (8)		\$	00	0	0	\$0	\$0	0	00	OS S	9	0	0	0	0 (0	\$0	\$269,844	
	SE CONTINUED	LAB90205	CMETRDG	DISTPIS	CUST		DISTPIS	CINFO	CINFO		I AB91217	CUST	CUST	CDSM	CENVIRON	COSI	CUST	;		
	OPERATION & MAINTENANCE EXPENSE CONTINUED	CUSTOMER ACCOUNTS EXPENSES 901-SUPERVISION	902-METER READING EXPENSE	904-UNCOLLECTIBLE ACCOUNTS	905-MISC CUST ACCTS EXP	TOTAL CUSTOMER ACCTS EXPENSE	CUSTOMER SERVICE & INFO EXP 431-CUSTOMER DEPOSIT INTEREST	908-CUSTOMER ASSISTANCE EXP	909-INFO & INSTRUCT EXP	TOTAL CUST SERVICE & INFO EXP	SALES EXPENSES 911-SLIPERVISION	912-DEMONSTRATING & SELLING	913-ADVERTISING EXPENSE SAFETY	DSM	ENVIRONMENTAL	OTHER FORM WIT 640	101AL ACCOUNT 913 914-MISCELLANFOUS SALES EXP	TOTAL SALES EXPENSES	TOTAL OPER & MAINT EXCL A&G	
44	O O	1 CU	8 90	4 c		7 70	•		12 900		15 16 SAI 17 91		5 5 6	71	22	2 23	24 25 91	-	28 29 29 29 29 20 29 29 29 29 29 29 29 29 29 29 29 29 29	37 38 39 41 42 43

9,367 39,451 \$53,308

\$178 0 0 0 \$178

000000

\$395,446

၀ ဆူ

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6
OPERATING REVENUES EXPENSE BY FUNCTION
1, 2008 PAGE 11 OF 20

CAP-TRA-PEAK CAP-TRA-WAPA (6) (7)

CAP-PROD (5)

CUSTOMER (4)

ENERGY (3)

DEMAND (2)

TOTAL COMPANY (1)

OPERATION & MAINTENANCE EXPENSE CONTINUED

4₅

	\$109,543	34,554	(35,457)	42,999	C	o '	0	0	0	18 627	73,000	0	29,936	(13,170)	54,785	8,715	0	323,540	1.648	325,187	0	1,402,912														
	\$93,903	29,621	(30,395)	36,860	,	0 '	0	0	0	15 968	62 585	02,20	189	(83)	346	22	0	209,049	516	209.565	0	514,710														
	\$822,771	259,533	(266,316)	322,960	(o ·	0	9,092	0	139 909	548 364	0	10,615	(4,670)	19,426	3,090	0	1,864,774	4.630	1.869.404	0	7,755,460														
	0\$	0	0	0	•	o '	0	0	0	c	o c	0	0	0	0	0	0	0	С	0	0	100,342,786														
	\$2,280,591	719,383	(738,186)	895,195	•	o	0	128,185	0	387 805	1 540 077	0,000	186,608	(82,099)	341,510	54,326	0	5,693,297	15.396	5 708 693	0	12,828,618														
	\$3,103,362	978,916	(1,004,502)	1,218,155	•	0	0	137,277	0	E27 744	2000	2,000,24 0	197,223	(86,769)	360,936	57,417	0	7,558,071	20.026	7 578 097	0	120,926,865														
SE CONTINUED	LABXAG	LABXAG	LABXAG	LABXAG	1	PRODPIS	TRANPIS	DISTPIS	TOTPIS	04>0		TOTPIS	•	•	TOTPIS	TOTPIS	TOTPIS		SENI PIS		LABXAG															
OPERATION & MAINTENANCE EXPENSE CONTINUED	1 ADMINISTRATIVE & GENERAL EXP 2 OPERATION 3 920-ADMIN & GEN SALARIES			6 923-OUTSIDE SERVICES EMPLOY	6		9 TRANSMISSION RELATED	10 DISTRIBUTION RELATED	1 OTHER	2 OSE IN HIGHER & DAMAGES	13 SZU-INJUNIEG & DAMAGEG		16 928-REGULATORY COMMISSION EXP	929-DUPLICATE CHARGE	930-GENERL ADVERTISIN	19 931-RENTS	20 933-TRANSPORTATION EXPT		22 MAINTENANCE 23 035 MAINT OF GENERAL PLANT	TOTAL ADMIN & GENERAL	PAYROLL EXPENSE ADJUS	26 TOTAL OPERATION & MAINT EXP	2	නු ද	: Q	π	5	Ω 4	r 42	9		∞ 0	40	T	<i>?</i> ; <i>c</i>	ņ
		7	~,	_	•	~	٠,	¥	Ξ:	2 ;	- ;	- 7	: *	_	~	¥	ಸ	2 8	7 6	íò	, č	ĭÃ	7	8 8	i m	က	m i	ńκ	o Pri	ಹ	ന്	ññ) 4	4	45	ť

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 **UNS ELECTRIC COMPANY**

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 12 OF 20

CUST-OTHER (16)

CUST-INFO (15)

(14)

CUST-METER CUST-METER RDG CUST-BILL & COL

(13)

CUST-DIST-PRI CUST-DIST-SEC CUST-TRN-SVC (9) (10)

6

CAP-SUBTRA (8)

4 4 5

		\$64.628	20,386	(20,919)	25,368	0	· c	1.683	0	10,990	43,073	0	1,788	(787)	3,273	521	0	150,004		375	150,379	0	545,825	
		\$69.453	21,908	(22,481)	27,262	C	· C	0	0	11,810	46,289	0	140	(62)	256	41	0	154,617		382	154,998	0	330,429	
		\$386.422	121,892	(125,078)	151,681	0	C	0	0	65,710	257,544	0	779	(343)	1,426	227	0	860,260		2,125	862,384	0	4,172,203	
		\$28.533	000'6	(9,236)	11,200	С	c	0	0	4,852	19,017	0	28	(22)	105	17	0	63,521		157	63,678	0	996,937	
		\$225.716	71,199	(73,060)	88,600	С	c	2.714	0	38,382	150,436	0	3,129	(1,376)	5,726	911	0	512,377		1,273	513,649	0	1,492,362	
		\$48.019	15,147	(15,543)	18,849	0	· C	4.695	0	8,165	32,004	0	4,722	(2,077)	8,641	1,375	0	123,996		319	124,315	0	217,704	
		\$367.455	115,909	(118,939)	144,236	0	· C	22.136	0	62,484	244,903	0	22,546	(9,919)	41,262	6,564	0	898,637		2,280	900,917	0	2,022,815	
		\$1,497,525	472,375	(484,722)	587,820	C		106.049	0	254,648	20'866	0	107,486	(47,289)	196,709	31,292	0	3,719,971		9,476	3,729,447	0	8,074,760	
		\$212,165	66.925	(68,674)	83,281	c		o c	0	36,078	141,404	0	26,451	(11,637)	48,408	7,701	0	542,101		1,476	543,577	0	813,421	
CONTINUED		I ABXAG	LABXAG	LABXAG	LABXAG	SIGUUSIO	TEAMES	DISTPIS	TOTPIS	LABXAG	LABXAG	TOTPIS	TOTPIS	TOTPIS	TOTPIS	TOTPIS	TOTPIS			GENLPIS		LABXAG	į	
OPERATION & MAINTENANCE EXPENSE CONTINUED	1 ADMINISTRATIVE & GENERAL EXP	2 920-ADMIN & GEN SALARIES			6 923-OUTSIDE SERVICES EMPLOY 7 924-PROPERTY INSURANCE					13 925-INJURIES & DAMAGES	14 926-EMPLOYEE PENSNS & BENE				18 930-GENERL ADVERTISING EX		20 933-TRANSPORTATION EXPT	,	_	23 935-MAINT OF GENERAL PLANT	24 TOTAL ADMIN & GENERAL EXPENSE		26 TOTAL OPERATION & MAINT EXP	

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 13 OF 20

TOTAL

			TOTAL COMPANY (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	CAP-PROD (5)	CAP-TRA-PEAK (6)	CAP-TRA-WAPA (7)	
4 4										
DEF	DEPRECIATION & AMORTIZATION EXPENSE	ENSE								
1 DEF	DEPRECIATION EXPENSE									
2 3 INT/	INTANGIBLE DEPREC EXP									
	302-FRANCH & CONSENTS PISXGENL	PISXGENL	\$20	\$19	\$0	\$1	0\$	\$3	\$0	
	3-MISC. INTANG PLT	PISXGENL	1,160,542	1,106,039	0	54,502	0 (179,272	0 (
90.	302-FRANCH & CONSENTS - ACQ AD.	J PISXGENL	(153)	(146)	o c	(7)	o c	(24)		
	TOTAL INTANGIBLE DEPREC EXPENSE		\$1,040,982	\$992,094	\$0	\$48,887	\$0	\$160,803	\$0	
10 PR	PRODUCTION DEPREC EXP									
	340-LAND & LAND RIGHTS	PRODPIS	\$0	0\$	\$0	\$0	\$0	\$0	\$0	
12 34	341-STRUCT & IMPROVE	PRODPIS	32,914	32,914	0	0	0	32,914	0	
	342-FUEL HLD PROD, & ACC	PRODPIS	19,643	19,643	0	0	0	19,643	0	
	343-PRIME MOVERS	PRODPIS	308,783	308,783	0	0	0	308,783	0	
15 34	344-GENERATORS	PRODPIS	96,843	96,843	0	0	0	96,843	0	
16 34	345-ACCESSORY ELECT EQ	PRODPIS	53,906	53,906	0	0	0	53,906	0	
17 34	346-MISC POWER PLT EQUIP		28,904	28,904	0	0	0	28,904	0	
18 34	340-LAND & LAND RIGHTS - ACQ ADJ		0	0	0	0	0	0	0	
	341-STRUCT & IMPROVE - ACQ ADJ	PRODPIS	62,280	62,280	0	0	0 (62,280	0 (
20 34.	2-FUEL HLD PROD, & ACC - ACQ /	AI PRODPIS	2,241	2,241	0 (o (o (2,241	o (
21 34	343-PRIME MOVERS - ACQ ADJ PRODPIS	PRODPIS	(74,538)	(74,538)	0 (0	o ((74,538)	o (
22 34	4-GENERATORS - ACQ ADJ	PRODPIS	1,008,120	1,008,120	5 (0 (> (1,008,120	5 6	
	345-ACCESSORY ELECT EQ - ACQ AD, PRODPIS	D, PRODPIS	195,876	195,876	> C	5 C	-	195,876	0 0	
	346-MISC POWER PLT EQUIP - ACQ AL PRODPIS	AL PRODPIS	244,160	244,160	٥	٥	٤	244,100	٩	
	TOTAL PRODUCTION DEPREC EXPENSE	SE	\$1,979,134	\$1,979,134	Q.	?	O _F	451,979,134	Ģ ₩	
20 27 TDA	TDANSMISSION DEPOSE EXP									
	360 LAND	PRANIDIS	\$3 823	\$3 823	O\$	0\$	90	0	90	
20 62	352-STRUCTURES & IMPROV.	TRANPIS	13,625	13,625	0	0	0	0	0	
	353-STATION EQUIPMENT	TRANPIS	635,820	635,820	0	0	0	0	0	
	354-TOWERS & FIXTURES	TRANPIS	22,677	22,677	0	0	0	0	0	
	355-POLES & FIXTURES	TRANPIS	959,507	959,507	0	0	0	0	0	
	356-OVHD COND. & DEVICES	TRANPIS	369,804	369,804	0	0	0	0	0	
	358-UNDERGROUND CONDUCTORS & TRANPIS	& TRANPIS	1,121	1,121	0	0	0	0	0	
	359-ROADS & TRAILS	TRANPIS	3,475	3,475	0	0	0	0	0	
	350-LAND - ACQ ADJ	TRANPIS	(1,898)	(1,898)	0	0	0	0	0	
	352-STRUCTURES & IMPROV ACQ ALTRANPIS	AL TRANPIS	(392)	(962)	0	0	0	0	0	
	353-STATION EQUIPMENT - ACQ ADJ TRANPIS	TRANPIS	(152,537)	(152,537)	0 (0 0	0 (0 0	0 (
	354-TOWERS & FIXTURES - ACQ ADJ	TRANPIS	(9,443)	(9,443)	0 (0 (0 (0 (0 (
36	355-POLES & FIXTURES - ACQ ADJ	TRANPIS	(135,224)	(135,224)	0 0	0	5 (5 6	0	
40 35	356-OVHD COND. & DEVICES - ACQ ALTRANPIS	AE TRANPIS	(84,215)	(84,215)	Þ	٥	כ	>	5	

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 14 OF 20

44 55		CAP-SUBTRA (8)	CUST-DIST-PRI (9)	CUST-DIST-SEC (10)	CUST-TRN-SVC (11)	CUST-METER (12)	CUST-METER RDG (13)	CUST-BILL & COL (14)	CUST-INFO (15)	CUST-ОТНЕR (16)
	DEPRECIATION & AMORTIZATION EXPENSE									
← (DEPRECIATION EXPENSE									
0 m z	INTANGIBLE DEPREC EXP 372 EDANCH & CONSENTS PISXGENI	83	\$11	\$2	9	0\$	\$0	0\$	0\$	\$0
t 70		158,360	635,714	132,694	28,1	16,270	0	0	0	10,089
9 1	302-FRANCH & CONSENTS - ACQ ADJ PISXGENL	(21)	(84)	(18)	(4)	(2) (1.674)	00	00	00	(1) (1,038)
~ 00 (NSE	\$142,046	\$570,222	\$119,024	\$	\$14,594	\$0	0\$	⊗	\$9,049
o 5	PRODUCTION DEPREC EXP			•	į	•		;		ŧ
Ξ	S	O\$	<u>چ</u>	တ္တ	9	O# C		9	9	<u></u>
2	341-STRUCT & IMPROVE PRODPIS	-			-			O C	0 0	0
5 4	342-FUEL HLDI, PROD, & ACC PRODFIS 343-PRIME MOVERS	0	0	0	0	0		0	0	0
. 1 5		0	0	0	0	0		0	0	0
16		0	0	0	0	0		0 (0 (0 (
17		0	0 0	0 0	00	00		0 0	5 C	o c
<u>∞</u> ç	340-LAND & LAND RIGHTS - ACQ ADJ PROUPIS	-	o c	0 0	0	0		0	0	0
2 2	₹	0	0	0	0	0		0	0	0
21	343-PRIME MOVERS - ACQ ADJ PRODPIS	0	0	0	0	0		0	0	0
22	344-GENERATORS - ACQ ADJ PRODPIS	0	0	0	0	0		0	0 (0 (
23	345-ACCESSORY ELECT EQ - ACQ AD, PRODPIS	0	0	0 (0 (0 (0	0 0	0
75	346-MISC POWER PLT EQUIP - ACQ AEPRODPIS	0 9	0 9	o Ç	o Ç	9	O G	OS OS	0\$	0\$
8 9	TOTAL PRODUCTION DEPARED EXPENSE.	•	}	}	}	•	:			
27	TRANSMISSION DEPREC EXP			,	;	į		•	•	
78		\$3,823	O\$ '	င္တန္	<u>Ģ</u> °	9		9	<u></u>	<u></u>
8	352-STRUCTURES & IMPROV. TRANPIS	13,625	0 0	0 0	-				o c	
3 8	353-STATION EQUIPMENT	22,627	0 0	0	0	0		0	0	
	·	959,507	0	0	0	0		0	0	0
33	CES	369,804	0	0	0	0		0	0	0
34	CTORS &	1,121	0	0	0	0		0	0 (0 (
34		3,475	0 (0 0	0	0 0				
32	350-LAND - ACQ ADJ	(1,898)	-	-	0 0	o c		0	0	0 0
36	352-STRUCTURES & IMPROV ACC ALTRANPIS 353-STATION FOLIPMENT - ACC ADJ. TRANPIS	(152.537)	» o	, 0	, 0	, o		0	0	0
38 6		(9,443)	0	0	0	0	0	0	0	0
ဗ္ဗ		(135,224)	0	0	0	0		0	0	0 (
40	356-OVHD COND. & DEVICES - ACQ AL TRANPIS	(84,215)	0	0	0	0		0	0	0

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 **UNS ELECTRIC COMPANY**

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 15 OF 20

14 268 LINDEPERPORTING DEVICES - ACO (TRANDIS	SOS-CINDENGACOIND DEVICES - ACK 7 I SAN IS	11 359-ROADS & TRAILS - ACQ ADJ TRANPIS	42 TOTAL TRANSMISSION DEPREC EXPENSE	53	4	45
_	1	4	4	4	4	4

CAP-TRA-WAPA (7)	0	0	\$ 0
CAP-TRA-PEAK C (6)	0	0	0\$
CAP-PROD (5)	0	0	0\$
CUSTOMER (4)	0	0	0\$
ENERGY (3)	0	0	0\$
DEMAND (2)	0	(1,121)	\$1,624,450
TOTAL COMPANY (1)	0	(1,121)	\$1,624,450

DEPRECIATION & AMORTIZATION EXPENSE

, o o o o o o o o o o o o o o o o o o o	
g	
\$0 0 0 0 0 0 0 255,143 162,199 162,199 0 0 0 0 0 0 (134,150) (81,914) (81,914) (81,914)	
g	
\$1,480 175,281 1,691,289 3,293,750 2,342,026 612,122 1,646,348 2,798,122 0 0 (40,378) (40,378) (795,568) (482,616) (722,716) (725,545) (431,512) 0 (225,545) (431,512) 0 0 (431,512)	
\$1,480 175,281 1,691,289 3,293,750 2,342,026 612,122 1,646,348 2,798,122 537,690 255,143 (40,378) (152,16) (152,16) (152,16) (152,16) (152,16) (152,16) (134,150) (134,150) (134,150)	
E PLT360 PLT361 PLT362 RES PLT364 EV PLT365 DEV PLT365 DEV PLT369 PLT369 PLT373 PLT369 PLT373 PLT369 ACQ APLT365 ACQ APLT365 ACQ APLT365 ACQ APLT365 ACQ APLT365 ACQ APLT365 ACQ APLT365 ACQ APLT365 ACQ APLT365 ACQ APLT365 EXPENSE	
DISTRIBUTION DEPREC EXPENS 360-LAND RIGHTS 361-STRUCTURES & IMPROV 362-STATION EQUIPMENT 364-POLES, TOWERS & FIXTUR 365-OVERHEAD CONDUCT & D 366-UNDERGROUND CONDUIT 367-UNDERGROUND CONDUIT 367-UNDERGROUND CONDUIT 369-SERVICES 370-METERS 371-INSTALLATIONS CUST PRE 373-STRT LGHT & SIGNAL SYS 360-LAND RIGHTS - ACQ ADJ 361-STRUCTURES & IMPROV- 360-LAND RIGHTS - ACQ ADJ 361-STRUCTURES & IMPROV- 362-STRUCTURES & IMPROV- 362-STRUCTURES & IMPROV- 362-UNDERGRND CONDUIT - A 362-UNDERGR COND & DEV - A 363-LINE TRANSFORMERS - A 363-SERVICES - ACQ ADJ 377-METERS - ACQ ADJ 373-ST LIGHT & SIGNAL SYS - A 373-ST LIGHT & SIGNAL SYS - A	28 8 8 3 3 3 2 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
	444440000000000000444444

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 **UNS ELECTRIC COMPANY**

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 16 OF 20

၀ ၀ ၀

00 န္တ

၀ ၀ ၀

၀ ၀ ၀

0 0 0

0 0 0

CUST-OTHER (16)

CUST-INFO (15)

(14)

CUST-METER CUST-METER RDG CUST-BILL & COL

CUST-TRN-SVC £

(13)

	- 1	
CUST-DIST-SEC	0 0 \$	
CUST-DIST-PRI	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
CAP-SUBTRA	(1,121) (1,121) \$1,624,450	
	41 359-UNDERGROUND DEVICES - ACQ / TRANPIS 41 359-ROADS & TRAILS - ACQ ADJ TRANPIS 42 TOTAL TRANSMISSION DEPREC EXPENSE	44 45

DEPRECIATION & AMORTIZATION EXPENSE

0 0 0 0	00	00	0	0	0 6	0 07	162,199	0	0	0	0	0	0	0	0	0	(43,073)	\$119,127																		
္ <i>ဝ</i> ဝဝ	00	00	0	0	0 (5 6	0	0	0	0	0	0	0	0	0	0	0	0\$																		
<u> </u>	00	00	0	0	0 (0 0	- 0	0	0	0	0	0	0	0	0	0	0	\$0																		
0 , 0 0 0	00	00	0	0	0 (o 6	00	0	0	0	0	0	0	0	0	0	0	\$0																		
<u>0</u> 000	00	00	0	0	255,143	0 (- 0	0	0	0	0	0	0	0	0	(81,914)	0	\$173,229																		
<u> </u>	00	00	0	537,690	0 (0 0	o c	0	0	0	0	0	0	0	(134,150)	0	0	\$403,540																		
<u>0</u> 000	00	612,122 1,646,348	0	0	0 (0 0	-	0	0	0	0	(152,216)	(225,545)	0	0	0	0	\$1,880,709																		
\$1,480 175,281 1,691,289	3,293,750 2,342,026	00	2,798,122	0	0 (0 (0 (477)	(40.378)	(358, 189)	(799,568)	(482,646)	0	0	(431,512)	0	0	0	\$8,189,177																		
<u>ي</u> ٥ ٥ ٥	00	00	0	0	0	0 (> C	0	0	0	0	0	0	0	0	0	0	OŞ.																		
	364-POLES, TOWERS & FIXTURES 365-OVERHEAD CONDUCT & DEV	7 366-UNDERGROUND CONDUIT PLT366 8 367-LINDERGROUND COND & DEV PLT367	368-LINE TRANSFORMERS	369-SERVICES	370-METERS	Σ	13 373-STRT LGHT & SIGNAL SYS PLT373	360-LAND NIGHTS - ACC ADS									373-ST LIGHT & SIGNAL SYS - ACO AE	25 TOTAL DISTRIBUTION DEPREC EXPENSE	26	17	29	30	31	32	33	5.4 5.5	98	37	500	30	36	40	42	43	44	45

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 17 OF 20

CAP-TRA-WAPA	(2)
CAP-TRA-PEAK	(9)
CAP-PROD	(2)
CUSTOMER	(4)
ENERGY	(3)
DEMAND	(2)
TOTAL COMPANY	(£)

OPERATION & MAINTENANCE EXPENSE CONTINUED

0\$	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0		9	; 0		כ
0\$	908'9	35,066	(5,624)	136	6,934	2,761	8,005	1,431	673	0	(1,212)	(10,743)	0	(81)	(1,953)	(619)	(029)	(1,314)	(84)	\$39,033	\$2,178,970		\$617,411	0		>
\$0	1,976	10,987	(1,762)	43	2,173	865	2,508	448	211	0	(380)	(3,366)	0	(25)	(612)	(194)	(204)	(412)	(26)	\$12,230	\$12,230		Q.	9 0	, ,	כ
\$	17,720	98,532	(15,802)	383	19,484	7,759	22,493	4,022	1,892	0	(3,405)	(30,188)	0	(226)	(5,489)	(1,741)	(1,825)	(3,692)	(237)	\$109,680	\$854,462		0	; =	165 624	103,034
0 \$	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0\$	0\$		Ş	; c		>
80	58,919	327,626	(52,544)	1,274	64,786	25,799	74,791	13,372	6,292	0	(11,321)	(100,378)	0	(753)	(18,251)	(2,788)	(690'9)	(12,276)	(190)	\$364,691	\$15,030,256		\$617 411	437.531	100,100	2,335,213
0\$	76,639	426,158	(68,346)	1,657	84,270	33,558	97,285	17,394	8,184	0	(14,725)	(130,566)	0	(626)	(23,740)	(7,528)	(7,895)	(15,968)	(1,027)	\$474,371	\$15,884,718		\$617.411	437 531	100,001.0	7,500,847
GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS			J GENLPIS	GENLPIS	GENLPIS	AI GENLPIS	GENLPIS	GENLPIS	AL GENLPIS	CGENLPIS				SIGUUGA	TRANDIS		DISTRIS
1 GENERAL DEPREC EXPENSE 2 389-J AND & LAND RIGHTS	3 390-STRUCT & IMPROVE	4 391-OFFICE FURN & EQUIP	5 392-TRANSP EQUIP	6 393-STORES EQUIPMENT	7 394-TOOLS, SHOP, & GAR EQ	8 395-LABORATORY EQUIP	9 396-POWER OPER EQUIP	10 397-COMMUNICATION EQUIP	11 398-MISCELLANEOUS EQUIP	12 389-LAND & LAND RIGHTS - ACQ ADJ	13 390-STRUCT & IMPROVE - ACQ ADJ	14 391-OFFICE FURN & EQUIP - ACQ ADJ GENLI	15 392-TRANSP EQUIP - ACQ ADJ	16 393-STORES EQUIPMENT - ACQ ADJ	17 394-TOOLS, SHOP, & GAR EQ - ACQ AI GENL	18 395-LABORATORY EQUIP - ACQ ADJ	19 396-POWER OPER EQUIP - ACQ ADJ	20 397-COMMUNICATION EQUIP - ACQ ALGENL	21 398-MISCELLANEOUS EQUIP - ACQ AE GENL	22 TOTAL GENERAL DEPREC EXPENSE	23 24 TOTAL DEPREC & AMORT EXPENSE	25 26 27 TAXES OTHER THAN INCOME TAXES	29 TAXES OTHER THAN INCOME TAXES	34 TDANSMISSTION DEODEDTY TAX		32 DISTRIBUTION PROPERTY TAX

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 18 OF 20

CUST-OTHER (16) CUST-INFO (15) CUST-METER CUST-METER RDG CUST-BILL & COL. (12) (13) (14) CUST-DIST-PRI CUST-DIST-SEC CUST-TRN-SVC (10) (11) CAP-SUBTRA (8)

OPERATION & MAINTENANCE EXPENSE CONTINUED

\$0	1,435	7,981	(1,280)	31	1,578	628	1,822	326	153	0	(276)	(2,445)	0	(18)	(445)	(141)	(148)	(288)	(19)	\$8,884	\$137,060			0\$ 0 099'08
0 \$	1,461	8,126	(1,303)	32	1,607	640	1,855	332	156	0	(281)	(2,490)	0	(19)	(453)	(144)	(151)	(304)	(20)	\$9,045	\$9,045			0 000
0 \$	8,131	45,212	(7,251)	176	8,940	3,560	10,321	1,845	868	0	(1,562)	(13,852)	0	(104)	(2,519)	(462)	(838)	(1,694)	(109)	\$50,327	\$50,327			0 9 0 0
\$0	009	3,338	(535)	13	099	263	762	136	64	0	(115)	(1,023)	0	(8)	(186)	(29)	(62)	(125)	(8)	\$3,716	\$3,716			<u>0</u> 00
80	4,871	27,086	(4,344)	105	5,356	2,133	6,183	1,106	520	0	(936)	(8,299)	0	(62)	(1,509)	(478)	(203)	(1,015)	(65)	\$30,150	\$217,973			\$0 0 49,445
\$0	1,221	6,789	(1,089)	5 6	1,342	535	1,550	277	130	0	(235)	(2,080)	0	(16)	(378)	(120)	(126)	(254)	(16)	\$7,557	\$436,341			\$0 0 85,529
0\$	8,724	48,512	(2,780)	189	9,593	3,820	11,074	1,980	932	0	(1,676)	(14,863)	0	(111)	(2,702)	(857)	(88)	(1,818)	(117)	\$54,000	\$2,053,733			\$0 0 403,260
9	36,264	201,652	(32,340)	784	39,876	15,879	46,034	8,230	3,873	0	(6,968)	(61,782)	0	(463)	(11,233)	(3,562)	(3,736)	(7,556)	(486)	\$224,466	\$8,983,865			\$0 0 1,931,953
0\$	5,649	31,410	(5,037)	122	6,211	2,473	7,170	1,282	603	0	(1,085)	(6,623)	0	(72)	(1,750)	(222)	(282)	(1,177)	(92)	\$34,963	\$1,801,459			\$0 437,531 0
GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS	GENLPIS) GENLPIS	GENLPIS	J GENLPIS	GENLPIS	GENLPIS	AI GENLPIS	GENLPIS	GENLPIS	AL GENLPIS	AC GENLPIS	•	•			PRODPIS TRANPIS DISTPIS
1 GENERAL DEPREC EXPENSE 2 389-LAND & LAND RIGHTS	3 390-STRUCT & IMPROVE	4 391-OFFICE FURN & EQUIP	5 392-TRANSP EQUIP	6 393-STORES EQUIPMENT	7 394-TOOLS, SHOP, & GAR EQ	8 395-LABORATORY EQUIP	9 396-POWER OPER EQUIP	10 397-COMMUNICATION EQUIP	11 398-MISCELLANEOUS EQUIP	12 389-LAND & LAND RIGHTS - ACQ ADJ	13 390-STRUCT & IMPROVE - ACQ ADJ	14 391-OFFICE FURN & EQUIP - ACQ ADJ	15 392-TRANSP EQUIP - ACQ ADJ	16 393-STORES EQUIPMENT - ACQ ADJ	17 394-TOOLS, SHOP, & GAR EQ - ACQ ALGENLPIS	18 395-LABORATORY EQUIP - ACQ ADJ	19 396-POWER OPER EQUIP - ACQ ADJ	20 397-COMMUNICATION EQUIP - ACQ AEGENLPIS	21 398-MISCELLANEOUS EQUIP - ACQ ACGENLPIS	22 TOTAL GENERAL DEPREC EXPENSE	23 24 TOTAL DEPREC & AMORT EXPENSE	25 26	27 TAXES OTHER THAN INCOME TAXES 28	29 TAXES OTHER THAN INCOME TAXES 30 PRODUCTION PROPERTY TAX 31 TRANSMISSTION PROPERTY TAX 32 DISTRIBUTION PROPERTY TAX

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 19 OF 20

	CAP-TRA-WAPA	(2)	0	0	0	0	\$0		*	\$0		\$0			
	CAP-TRA-PEAK	(9)	26,032	15,731	183	2,762	\$662,118			\$4,243,999	:	\$4,769,191			
	CAP-PROD	(2)	165	13,485	157	2,367	\$16,173			\$543,113		\$18,017			
	CUSTOMER	(4)	9,231	118,151	1,371	20,743	\$315,131			\$8,925,053		\$336,270			
	ENERGY		0	0	0	0	0\$			\$100,342,786		80			
<u>.</u>							\$3,941,224			\$31,800,098		\$19,521,859			
	TOTAL	(1)	171,505	445,648	5,173	78,240	\$4,256,354			\$141,067,938		\$19,858,128			
			TOTPIS	LABXAG	LABXAG	LABXAG				ETAX		OME TAX			
			33 GENERAL PROPERTY TAX		35 MEDICAL AND DENTAL	36 REGULATORY & OTHER	37 TOTAL TAXES OTHER THAN INCOME	38	39	40 TOTAL EXPENSES BEFORE INCOME TAX	41	42 OPERATING INCOME BEFORE INCOME TAX	43	44	45

	0	000	0	0	00	0	000
	9,013,191	1,402,912 0 662,118	6,948,161	0	6,948,161 0	6,948,161	0 637,663 0
	561,131	514,710 0 16,173	30,247	0	30,247 0	30,247	0 4,032 0
	9,261,323	7,755,460 0 315,131	1,190,732	0	1,190,732 0	1,190,732	226,110 0
	100,342,786	100,342,786 0 0	0	0	00	0	000
	51,321,957	12,828,618 0 3,941,224	34,552,115	0	34,552,115 0	34,552,115	0 3,974,978 0
	160,926,066	120,926,865 0 4,256,354	35,742,846	0	35,742,846 0	35,742,846	0 4,201,088 0
				TOTPIS			TOTPIS TOTPIS TOTPIS
DEVELOPMENT OF INCOME TAXES	1 TOTAL OPERATING REVENUES 2	3 LESS: 4 OPERATION & MAINT EXPENSE 5 DEPREC & AMORT EXPENSE 6 TAXES OTHER THAN INCOME	7 8 OPERATING INCOME BEFORE TAXES 9	10 LESS: 11 INTEREST 13	13 STATE TAXABLE INCOME 14 TOTAL STATE INCOME TAX 15	16 17 FEDERAL TAXABLE INCOME 18	19 STATE AND FEDERAL INCOME TAX 20 INC TAX 21 DEF INC TAX

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-6 OPERATING REVENUES EXPENSE BY FUNCTION PAGE 20 OF 20	
---	--

CUST-OTHER (16) 1,555 9,281 108 1,629	\$43,233 \$726,118	(\$350,892)		375,226	545,825 0 43,233	(213,832)	0	(213,832) 0	(213,832)	0 38,090 0
CUST-INFO (15) 122 9,973 116 1,751	\$11,962 \$351,436	\$12,069		363,506	330,429 0 11,962	21,115	0	21,115	21,115	2,982 0
CUST-BILL & COL (14) 677 55,491 644 644	\$66,554 \$4,289,084	\$61,029		4,350,114	4,172,203 0 66,554	111,356	0	111,356 0	111,356	0 16,592 0
CUST-METER RDG C (13) 50 4,097 48 719	\$4,914 \$1,005,568	(\$173,716)		831,851	996,937 0 4,914	(170,000)	0	(170,000) 0	(170,000)	0 1,225 0
CUST-METER CI (12) 2,721 32,413 376 5,691	\$90,646 \$1,800,981	\$369,975		2,170,956	1,492,362 0 90,646	587,948	0	587,948 0	587,948	0 66,644 0
CUST-TRN-SVC (11) 4,106 6,896 80 1,211	\$97,821 \$751,866	\$417,804		1,169,670	217,704 0 97,821	854,145	0	854,145 0	854,145	0 100,576 0
CUST-DIST-SEC (10) 19,606 52,767 613 9,264	\$485,510 \$4,562,058	\$2,529,309		7,091,367	2,022,815 0 485,510	4,583,041	0	4,583,041 0	4,583,041	0 480,264 0
CUST-DIST-PRI (9) 93,470 215,047 2,496 37,755	\$2,280,720 \$19,339,345	\$9,268,113		28,607,458	8,074,760 0 2,280,720	18,251,978	0	18,251,978 0	18,251,978	0 2,289,578 0
CAP-SUBTRA (8) 23,002 30,467 354 5,349	\$496,703	\$2,937,228		6,048,811	813,421 0 496,703	4,738,687	0	4,738,687 0	4,738,687	0 563,440 0
TOTPIS LABXAG LABXAG LABXAG	FAX	E TAX					TOTPIS			TOTPIS TOTPIS TOTPIS
33 GENERAL PROPERTY TAX 34 PAYROLL TAX 35 MEDICAL AND DENTAL 36 REGILI ATORY & OTHER	ř ř	41 42 OPERATING INCOME BEFORE INCOME TAX 43 45	DEVELOPMENT OF INCOME TAXES	1 TOTAL OPERATING REVENUES	3 LESS: 4 OPERATION & MAINT EXPENSE 5 DEPREC & AMORT EXPENSE 6 TAXES OTHER THAN INCOME	7 8 OPERATING INCOME BEFORE TAXES	g LESS: 11 INTEREST	13 STATE TAXABLE INCOME 14 TOTAL STATE INCOME TAX 15	16 17 FEDERAL TAXABLE INCOME	18 19 STATE AND FEDERAL INCOME TAX 20 INC TAX 21 DEF INC TAX

UNS ELECTRIC POSITION - FINAL

	BLACK MOUNTAIN GENERATING STATION	TOTAL	RESIDENTIAL	SGS	res	LPS	INTERRUPTIBLE	STREET LIGHTING 7
	PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS	T - REVENUE REC	QUIREMENTS	າ	†	ס	o	~
	RATE OF RETURN	4.77%	3.43%	7.35%	10.19%	-1.40%	1.19%	-14.14%
	REVENUES REQUIRED							
-	DEMAND COMPONENTS	51,321,957	25,610,997	3,987,551	18,083,490	3,107,294	544,721	(12,096)
. 2	DEMAND PRODUCTION	561,131	285,970	33,175	167,768	66,777	6,577	863
m	DEMAND TRANSMISSION (PEAKING)	9,013,191	3,968,772	641,683	3,887,105	457,208	620'02	(11,657)
4	DEMAND TRANSMISSION (WAPA)	0	0	0	0	0	0	0
S	DEMAND SUBTRANSMISSION	6,048,811	2,727,247	419,528	2,486,921	369,670	50,661	(5,217)
9	DEMAND DISTRIBUTION PRIMARY	28,607,458	14,926,008	2,303,749	9,160,275	1,796,108	417,404	3,914
7	DEMAND DISTRIBUTION SECPMDARY	7,091,367	3,702,999	589,416	2,381,420	417,531	0	0
- ∞	ENERGY COMPONENTS	100,342,786	49,463,724	5,705,289	29,442,767	13,614,927	1,924,008	192,070
6	CUSTOMER COMPONENTS	9,261,323	6,637,271	1,060,869	888,869	270,235	19,924	384,155
9	CUSTOMER SERVICE DROP	1,169,670	604,900	95,342	383,280	69,684	16,634	(169)
Ξ	CUSTOMER METER	2,170,956	1,686,407	322,308	159,168	1,035	2,039	0
12	CUSTOMER METER READING	831,851	712,531	21,224	60,444	41,114	(3,462)	0
13	CUSTOMER BILLING & COLLECTION	4,350,114	3,293,965	563,322	258,818	158,161	4,275	71,573
4	CUSTOMER INFORMATION	363,506	289,589	50,118	23,221	205	373	0
15	CUSTOMER OTHER	375,226	49,879	8,556	3,939	36	65	312,751
7	21 TOTAL COMPANY	160,926,066	81,711,991	10,753,709	48,415,127	16,992,456	2,488,654	564,129

UNS ELECTRIC POSITION - FINAL

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

	BLACK MOUNTAIN GENERATING STATION	TOTAL	RESIDENTIAL	SGS	LGS 4	PS «	INTERRUPTIBLE 6	STREET LIGHTING 7
	PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST	E - UNIT COST	4	ò	•	•)	-
	RATE OF RETURN	4.77%	3.43%	7.35%	10.19%	-1.40%	1.19%	-14.14%
	\$/KWH							
-	DEMAND COMPONENTS	0.0312	0.0316	0.0427	0.0375	0.0139	0.0173	(0.0038)
~	DEMAND PRODUCTION	0.0003	0.0004	0.0004	0.0003	0.0003	0.0002	0.0003
က	DEMAND TRANSMISSION (PEAKING)	0.0055	0.0049	0.0069	0.0081	0.0021	0.0022	(0.0037)
4	DEMAND TRANSMISSION (WAPA)	0.000	0.0000	0.000	0.0000	0.0000	0.0000	0.0000
2	DEMAND SUBTRANSMISSION	0.0037	0.0034	0.0045	0.0052	0.0017	0.0016	(0.0017)
9	DEMAND DISTRIBUTION PRIMARY	0.0174	0.0184	0.0247	0.0190	0.0081	0.0132	0.0012
7	DEMAND DISTRIBUTION SECPMDARY	0.0043	0.0046	0.0063	0.0049	0.0019	0.0000	0.0000
æ	ENERGY COMPONENTS	0.0611	0.0611	0.0611	0.0611	0.0611	0.0611	0.0611
თ	CUSTOMER COMPONENTS	0.0056	0.0082	0.0114	0.0018	0.0012	90000	0.1221
10	CUSTOMER SERVICE DROP	0.0007	0.0007	0.0010	0.0008	0.0003	0.0005	(0.0001)
Ξ	CUSTOMER METER	0.0013	0.0021	0.0034	0.0003	0.0000	0.0001	0.0000
12	CUSTOMER METER READING	0.0005	0.0009	0.0002	0.0001	0.0002	(0.0001)	0.0000
13	CUSTOMER BILLING & COLLECTION	0.0026	0.0041	0.0060	0.0005	0.0007	0.0001	0.0228
4	CUSTOMER INFORMATION	0.0002	0.0004	0.0005	0.0000	0.0000	0.0000	0.0000
5	CUSTOMER OTHER	0.0002	0.0001	0.0001	0.0000	0.0000	0.0000	0.0994
16								
<u>e</u> e								
2 5								
7	21 TOTAL COMPANY	0.0979	0.1009	0.1151	0.1004	0.0762	0.0790	0.1794
	DELIVERY	0.036870	0.039813	0.054036	0.039351	0.015149	0.017922	0.118293
	TOTAL	0.097937	0.100880	0.115104	0.100418	0.076216	0.078989	0.179360

SCHEDULE G-6 (UNIT COSTS)
UNIT COSTS BY CLASS
PAGE 3 OF 4

UNS ELECTRIC COMPANY	RETAIL COST OF SERVICE STUDY	FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

BLACK MOUNTAIN GENERATING STATION CLAIMED RATE OF RETURN SUMMARY SCHEDUL	TOTAL RESIDENTIA 1 ULE - REVENUE REQUIREMENTS	RESIDENTIAL 2 QUIREMENTS	SGS 3	LGS 4	LPS 5	INTERRUPTIBLE 6	STREET LIGHTING 7
RATE OF RETURN	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%
REVENUES REQUIRED							
1 DEMAND COMPONENTS	63,382,340	36,413,879	3,966,498	14,053,473	7,793,947	955,882	198,662
2 DEMAND PRODUCTION	571,755	295,086	33,158	163,880	71,688	6,912	1,031
	12,151,905	6,661,735	636,792	2,738,475	1,907,932	169,116	37,856
	0	0	0	0	0	0	0
	7,852,173	4,274,501	416,718	1,826,970	1,203,190	107,563	23,231
6 DEMAND DISTRIBUTION PRIMARY	34,193,737	19,995,876	2,293,432	7,444,766	3,650,827	672,291	136,545
	8,612,769	5,186,681	586,396	1,879,382	960,309	(0)	(o) (c)
	100,342,786	49,463,724	5,705,289	29,442,767	13,614,927	1,924,008	192,070
ਰ	10,700,938	7,167,584	1,060,783	786,399	327,301	(5,335)	1,364,207
	1,423,610	835,364	94,873	305,297	153,995	28,220	2,860
	2,501,920	2,037,386	327,359	138,800	1,611	2,764	9 0
	643,431	594,442	22,130	00,210	512,7	(41,170)	0 22 62
13 CUSTOMER BILLING & COLLECTION	4,415,295	300 103	50.173	23,603	104,222	4,509 305	9/6,9/
14 COSTOMER INTORMATION	1 343 263	50.959	8,553	3.876	3 8	29	1.279.770
Ţ	174,426,065	93.045.187	10.732,569	44,282,640	21,736,175	2,874,555	1,754,939
19 CUSTOMER COMPONENT \$/MO/CUST	9.93628	7.64546	11.36521	32.60361	1,435.53258	(13.07653)	63.84045
21	1,643,153,389 89,746	809,988,329 78,125	93,426,398 7,778	482,137,131 2,010	222,949,894 19	31,506,409 34	3,145,228 1,781
Socioo Oron	(253 939)	0.891060	1 016463	12.657433	675,417841	69.167245	0.274230
Motoring	(330 083)	2 173223	3 443037	5 754547	7 065951	6 773409	(000000)
Motor Dooding	188 421	0.634074	0.243595	2.496280	31.635004	(100,906907)	0.00000
Meter Reading Billing & Collections	(65,181)	3.572637	6.033820	10.597218	720.272329	10.757938	3.677114
Customer Services	(9,915)	0.320112	0.536657	0.937413	0.976700	0.967936	(0.00000)
Customer Other	(968,038)	0.054357	0.091633 11.365	0.160716	0.164752	0.163852	59.889106 63.840
		<u>.</u>					
Service Drop		0.93	1.12	11.65	188.20	(84.63)	90:0
Metering		2.27	3.79	5.30	1.97	(8.29)	(0.00)
Meter Reading		0.66	0.27	2.30	8.81	123.47	0.00
Billing & Collections		3.74	6.64	9.75	200.70	(13.16)	0.75
Customer Other		90.0	0.10	0.15	0.05	(0.20)	12.20
		8.000	12.500	30.000	400.000	16.000	13.000
1	10000	8.000000	12.500000	30.000000	400.000000	16.000000	13.00000
Energy	0.061067	790100	0.061067	0.001007	0.061067	0.00 1007	0.001007

UNS ELECTRIC POSITION - FINAL

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

	BLACK MOUNTAIN GENERATING STATION	TOTAL	RESIDENTIAL	ses 3	LGS 4	LPS	INTERRUPTIBLE 6	STREET LIGHTING 7
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS	E - UNIT COSTS	1	ò	•)	,	-
	RATE OF RETURN	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%
	\$/KWH							
-	DEMAND COMPONENTS	\$0.0386	\$0.0450	\$0.0425	\$0.0291	\$0.0350	\$0.0303	\$0.0632
7	DEMAND PRODUCTION	\$0.0003	\$0.0004	\$0.0004	\$0.0003	\$0.0003	\$0.0002	\$0.0003
က	DEMAND TRANSMISSION (PEAKING)	\$0.0074	\$0.0082	\$0.0068	\$0.0057	\$0.0086	\$0.0054	\$0.0120
4	DEMAND TRANSMISSION (WAPA)	\$0.000	\$0.000	\$0.0000	\$0.000	\$0.000	\$0.000	\$0.000
2	DEMAND SUBTRANSMISSION	\$0.0048	\$0.0053	\$0.0045	\$0.0038	\$0.0054	\$0.0034	\$0.0074
9	DEMAND DISTRIBUTION PRIMARY	\$0.0208	\$0.0247	\$0.0245	\$0.0154	\$0.0164	\$0.0213	\$0.0434
7	DEMAND DISTRIBUTION SECPMDARY	\$0.0052	\$0.0064	\$0.0063	\$0.0039	\$0.0043	\$0.000	\$0.000
80	ENERGY COMPONENTS	\$0.0611	\$0.0611	\$0.0611	\$0.0611	\$0.0611	\$0.0611	\$0.0611
6	CUSTOMER COMPONENTS	\$0.0065	\$0.008	\$0.0114	\$0.0016	\$0.0015	-\$0.0002	\$0.4337
5	DEMAND DISTRIBUTION TRANSF & SVCS	\$0.000	\$0.0010	\$0.0010	\$0.000	\$0.0007	\$0.000	\$0.0019
Ξ	CUSTOMER METER	\$0.0015	\$0.0025	\$0.0034	\$0.0003	\$0.000	\$0.0001	\$0.000
12	CUSTOMER METER READING	\$0.0004	\$0.0007	\$0.0002	\$0.0001	\$0.000	-\$0.0013	\$0.000
13	CUSTOMER BILLING & COLLECTION	\$0.0027	\$0.0041	\$0.0060	\$0.000\$	\$0.0007	\$0.0001	\$0.0250
4	CUSTOMER INFORMATION	\$0.0002	\$0.0004	\$0.0005	\$0.000	\$0.000	\$0.000	\$0.000
15	CUSTOMER OTHER	\$0.0008	\$0.0001	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.4069
16	SYSTEM BENEFITS	\$0.000	\$0.000	\$0.0000	\$0.0000	\$0.0000	\$0.000	\$0.000
17	RENEWABLES							
18	ENVIRONMENTAL							
9	DSM							
3 2	TOTAL COMPANY	\$0.1062	\$0.1149	\$0.1149	\$0.0918	\$0.0975	\$0.0912	\$0.5580
į								

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 **UNS ELECTRIC COMPANY**

SCHEDULE G-7 (LABOR)
LABOR ALLOCATION BY CLASS
PAGE 1 OF 3

0 0 0 0 0 0 0 3,916 6,598 2,802 6,598 32,90 6,598 32,90 6,598 32,90 6,598 1,13,67 1,280 8,31 1,667 8,31 1,439 1,439 1,439 1,439 1,439 1,439 0 0 0 0 0 0 0 1,439 0 0 0 1,439 0 0 0 0 1,439 0 0 0 0 0 0 0 1,667 0 0 0 0 0 1,667 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 67,025 34,425 45,896 23,573 0 0 112,921 57,998 112,921 57,998 112,921 57,998 112,921 57,998 112,921 57,998 112,921 141,762 276,007 141,762 277,237 142,394
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 34,425 23,573 23,573 67,998 57,998 57,998 57,998 57,998
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 3,916 19,529 2,682 13,373 0 6,598 32,902 1 6,598 32,902 1 16,126 80,422 16,126 80,422 16,198 80,780 22,796 113,683 6 1,667 8,316 0 0 0 0 0 0 1,439 7,175 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1,439 7,175 0 1,439 7,175	0 0 0 34,425 23,573 23,573 67,998 57,998 57,998 57,998 57,998
0 0 0 0 0 0 0 0 0 3,916 19,529 2,682 13,373 6,598 32,902 1 6,598 32,902 1 16,126 80,422 16,198 80,780 22,796 113,683 4 1,667 8,316 0 0 0 1,439 7,175 0 0 0 5,193 25,897 1 6,444 1,458 7,270	0 0 34,425 23,573 57,998 57,998 57,998 141,762 141,762 142,394
0 0 0 3,916 19,529 2,682 13,373 0 0 0 6,598 32,902 1 0 72 358 16,126 80,422 3 16,128 80,780 3 1,280 6,385 1,280 6,385 0 0 0 1,439 7,175 0 0 0 5,193 25,897 1 1,458 7,270	0 34,425 23,573 23,573 57,998 57,998 141,762 141,762
0 0 0 2,916 19,529 2,682 13,373 0 6,598 32,902 16,72 358 16,126 80,422 16,126 80,422 16,136 80,780 22,796 113,683 0 0 0 1,439 7,175 0 0 0 1,439 7,175 0 0 0 0 0 0 931 4,644 1,458 7,270	0 34,425 23,573 0 57,998 57,998 57,998 141,762 142,394
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 34,425 23,573 0 57,998 57,998 632 141,762 142,394
3,916 19,529 2,682 13,373 6,598 32,902 1,598 32,902 1,126 80,422 16,126 80,422 22,796 113,683 1,667 8,316 1,280 6,385 806 4,021 0 0 0 1,439 7,175 0 0 0 5,193 25,897 1,458 7,270	34,425 23,573 0 57,998 57,998 632 141,762 142,394
2,682 13,373 0 6,598 32,902 6,598 32,902 16,126 80,422 16,126 80,422 22,796 113,683 0 0 0 1,667 8,316 0 0 0 0 0 0 1,439 7,175 0	23,573 0 0 57,998 57,998 632 141,762 142,394 200,392
6,598 32,902 1 6,598 32,902 1 72 358 16,126 80,422 3 16,198 80,780 3 22,796 113,683 4 1,280 6,385 8316 1,280 6,385 806 4,021 0 0 0 0 0 1,439 7,175 0 5,193 25,897 1 931 4,644 7,270	57,998 57,998 632 141,762 142,394 200,392
6,598 32,902 1 0 0 0 72 358 16,126 80,422 3 16,198 80,422 3 22,796 113,683 4 1,280 6,385 806 4,021 0 0 0 1,439 7,175 0 5,193 25,897 1 931 4,644 1,458 7,270	57,998 57,998 0 632 141,762 142,394 200,392
6,598 32,902 1 0 0 0 72 358 16,126 80,422 3 22,796 113,683 4 1,667 8,316 1,280 6,385 806 4,021 0 0 0 1,439 7,175 0 5,193 25,897 1 931 4,644 1,458 7,270	57,998 0 632 141,762 142,394 200,392
0 0 0 72 358 16,126 80,422 3 16,198 80,780 3 22,796 113,683 4 1,667 8,316 1,280 6,385 806 4,021 0 0 0 0 1,439 7,175 0 0 5,193 25,897 1 6 0 0 931 4,644 1,458 7,270	0 632 141,762 142,394 200,392
72 358 16,126 80,422 3 16,198 80,780 3 22,796 113,683 4 1,280 6,385 8,316 1,280 6,385 806 4,021 0 0 0 0 1,439 7,175 0 0 5,193 25,897 1 6,00 0 0 0 0 0 1,439 7,175 0 0 0 0 0 0 1,439 7,175 0 0 0 0 0 0 1,439 7,175 0 0 0 0 0 0 1,439 7,175	632 141,762 142,394 200,392
16,126 80,422 3 16,198 80,780 3 22,796 113,683 4 1,280 6,385 806 4,021 0 0 0 1,439 7,175 0 5,193 25,897 1 1,458 7,270	141,762 142,394 200,392
22,796 113,683 4 1,667 8,316 1,280 6,385 806 4,021 0 0 0 1,439 7,175 0 5,193 25,897 1 1,458 7,270	200,392
0 0 1,667 8,316 1,280 6,385 806 4,021 0 0 1,439 7,175 0 0 5,193 25,897 1 0 0 0 931 4,644 1,458 7,270	
1,667 8,316 1,280 6,385 806 4,021 0 0 0 1,439 7,175 0 5,193 25,897 1 0 0 0 931 4,644 1,458 7,270	
1,667 8,316 1,280 6,385 806 4,021 0 0 1,439 7,175 0 0 5,193 25,897 1 0 0 0 931 4,644 1,458 7,270	c
1,280 6,385 806 4,021 0 0 0 0 1,439 7,175 0 0 5,193 25,897 1 0 0 0 0 0 931 4,644 1,458 7,270	14.658
806 4,021 0 0 0 1,439 7,175 0 5,193 25,897 1 0 0 0 931 4,644 1,458 7,270	11,255
0 0 0 0 1,439 7,175 0 0 0 0 0 0 931 4,644 1,458 7,270	7,088
1,439 7,175 0 0 0 5,193 25,897 1 0 0 0 0 0 0 931 4,644 1,458 7,270	0 (
5,193 25,897 1 0 0 0 0 0 0 931 4,644 1,458 7,270	0 12 647
5,193 25,897 1 0 0 0 0 0 0 931 4,644 1,458 7,270	0
0 0 0 0 931 4,644 1,458 7,270	45,649
0 0 931 4,644 1,458 7,270	0
931 4,644 1,458 7,270	0
1,458 7,270	8,186
	12,815
0	0
0 0	0
2,389 11,914	21,001
7,582	66,651

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-7 (LABOR) LABOR ALLOCATION BY CLASS PAGE 2 OF 3

STREET LIGHTING 7	156 6,173 37 573 573 0 318 1,337 0 900 1,562 0 117,379 129,725 129,725 16,722 0 3,049 3,049 3,049	
INTERRUPTIBLE 6	205 6,199 2,48 3,868 0 0 601 319 1,342 0 0 1,029	
LPS 1	1,631 38,102 1,267 19,772 30,522 336 1,964 8,251 0 0 31,028 5,348 7,880 5,258 6,862 6,862 2,681 35,685 199,858	
LGS 4	5,091 106,012 3,509 54,749 84,513 0 35,547 5,463 22,957 0 0 85,915 149,101 21,818 14,558 6 6 6 6 73,069 73,069	
SGS 3	2,568 3,025 994 15,506 23,936 0 77,947 1,599 6,719 0 160,293 4,123 4,123 6,179 4,123 24,305 9,330 124,169 0 24,305 9,330 124,169 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
RESIDENTIAL 2	17,640 241,181 7,797 121,656 187,785 0 460,544 12,429 52,227 0 190,900 331,299 48,480 32,348 0 190,900 331,299 48,480 32,348 0 143,604 143,604 55,124 733,644 143,604 96,685	
TOTAL 1	27,291 428,693 13,651 216,119 326,755 1,137 574,975 52,093 92,833 92,833 92,833 92,833 1,703,747 1,703,747 1,187,029 105 117,379 117,379 117,379 117,379 117,379 117,379 1189,091 71,462 967,804 0 181,906 1,246,553	
ALLOC N FACTOR CONTINUED	LAB58189 OX581 OX582 OX583 OX583 OX584 OX586 OX586 OX588 OX589 MX591 MX592 MX593 MX596 MX596 MX596 MX596 OX902 OX902 OX903 OX904 OX904	
ALLOC DEVELOPMENT OF LABOR ALLOCATON FACTOR CONTINUED	1 DISTRIBUTION LABOR 2 OPERATION 3 580-SUPERVISION & ENGINEER 4 581-LOAD DISPATCHING 5 582-STATION EXPENSES 6 583-OVERHEAD LINE EXPRINES 7 584-UNDERGROUND LINE EXP 8 585-STREET LIGHT & SIGNAL 9 586-METER EXPENSES 10 587-CUST INSTALLATIONS EXP 11 588-MISC DISTRIBUTION EXP 12 589-RENTS 13 TOTAL OPERATION LABOR 14 MAINTENANCE 15 590-SUPERVISION & ENGINEER 16 591-STRUCTURES 17 592-STATION EQUIPMENT 18 591-STRUCTURES 19 594-UNDERGROUND LINES 20 595-LINE TRANSFORMERS 21 596-STREET LIGHT & SIGNAL 22 597-METERS 23 596-MISC DISTRIBUTION PLANT 24 TOTAL MAINTENANCE LABOR 25 TOTAL DISTRIBUTION LABOR 26 OUSTOMER ACCOUNTS 27 TOTAL DISTRIBUTION LABOR 28 901-SUPERVISION 29 902-METER READING EXPENSE 30 903-MISC CUST ACCTS EXP 31 TOTAL CUSTOMER ACCTS EXP 32 905-MISCEL CUST ACCTS EXP 33 TOTAL CUSTOMER ACCTS LABOR 34 40 41	,

SCHEDULE G-7 (LABOR) LABOR ALLOCATION BY CLASS PAGE 3 OF 3

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

STREET LIGHTING 7	0000	0000	47,705 0 0 0 724 971 0 0 276 0 49,676 50,460 50,460 68,240	
INTERRUPTIBLE 6	0 148 40 26	0000	23,070 0 0 0 892 1,197 1,197 0 0 0 25,500 2,505 5,933 31,004 18,856 79,260 79,260	
ll s	0 83 22 15 15	0000	167,579 0 0 6,424 8,621 0 0 2,450 0 185,075 56,637 24,1,712 24,1,712 25,876 61,050 319,331 135,769 542,025 542,025	
LGS 4	0 8,754 2,370 1,552 12,677	0000	449,994 0 0 16,921 22,709 0 0 6,453 0 0 496,077 134,244 630,321 61,332 144,704 888,486 888,486 357,619 1,452,141	
SGS 3	0 19,196 5,198 3,404 27,798	0000	177,306 0 0 0 0 6,039 0 0 1,716 0 0 0 0 189,561 26,919 26,919 26,919 26,023 95,099 396,437 1,068,490	
RESIDENTIAL 2	0 113,416 30,712 20,113 164,241	0000	1,280,609 0 0 35,983 48,291 0 0 13,723 0 1,378,607 236,636 1,615,243 1,615,243 1,615,243 1,615,243 1,615,243 1,615,243 1,615,074 2,021,336 760,496 3,145,017 7,842,594	
TOTAL F	0 141,597 38,343 25,110 205,050	0000	2,146,264 0 0 0 65,443 87,829 0 24,959 0 2,324,495 460,725 2,785,220 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20 2,785,20	
ALLOC FACTOR CONTINUED	0x907 0x908 0x909 0x910	0x911 0x912 0x913 0x914	OX920 OX921 OX922 TOTPIS	
ALLOC DEVELOPMENT OF LABOR ALLOCATON FACTOR CONTINUED	1 CUSTOMER SERVICE & INFO LABOR 2 907-SUPERVISION 3 908-CUSTOMER ASSISTANCE EXP 4 909-INFO & INSTRUCT EXP 5 910-MISC CUST SERV & INFO EX 6 TOTAL CUST SERV & INFO LABOR		14 ADMINISTRATIVE & GENERAL LABOR 15 OPERATION 17 920-ADMIN & GENRL SALARIES 18 921-OFFICE SUPPLIES & EXP 19 922-ADMIN EXP TRANSF-CREDIT 20 923-OUTSIDE SERVICES EMPLOY 924-PROPERTY INSURANCE 2925-INJURIES & DAMAGES 926-EMPLOYEE PENSINS & BENE 24 927-FRANCHIES REQUIREMENTS 5928-REGULATRY COMMISSION EX 27-FRANCHIES REQUIREMENTS 929-DUPLICATE CHARGES-CR. 930-MISC GENERAL EXPENSE 931-TRANSPORTATION EXP 30-MISC GENERAL EXPENSE 31 OTAL OPERATION LABOR 31 MAINTENANCE 32 xxx-OTHER LABOR 34 CAPITALIZED LABOR 35 CAPITALIZED LABOR 36 PRODUCTION TRANSMISSION GENERAL ADDRIN & GENERAL LABOR 37 TRANSMISSION GENERAL ADDRIN & GENERAL LABOR 37 TRANSMISSION GENERAL ADDRIN & GENERAL LABOR 37 TRANSMISSION GENERAL ADDRIN & GENERAL A	45

E STUDY SEMBER 31, 2008 I INS ELECTRIC COMPANY

SCHEDULE G-7 (FACTORS)
ALLOCATION FACTORS BY CLASS
PAGE 1 OF 6

S LONGING TO FROM MATTER

eet Ing		442	442 442	442	471,1 471,1 471,1 471,1 0 0 1 1 0 0
Street Lighting 7					
INTERRUPTIBLE 6		3,105	3,105 3,105	3,105	7,921 7,921 7,921 7,921 0 0 0 0 0 0 0 0 0 0 0 0 0 0 7,921
LPS 5		31,943	31,943 31,943	31,943	40,488 40,488 40,488 40,488 40,488 40,488 40,488 40,488 40,488
LGS 4		75,714	75,714 75,714	75,714	112,109 112,109 112,109 112,109 112,109 112,109 112,109 112,109
SGS 3		15,182	15,182 15,182	15,182	31,751 31,751 31,751 31,751 31,751 31,751 31,751 31,751
RESIDENTIAL 2		133,463	133,463 133,463	133,463	249,103 249,103 249,103 249,103 249,103 249,103 249,103 249,103 249,103 249,103
TOTAL F		259,850	259,850 259,850	259,850	442,547 442,547 442,547 442,547 434,626 433,451 442,547 441,373
ALLOC		DPROD	DTRAN DTRAN2	DTRANSUB	DDISPSUB DDISTPUL DDISTSUB DDISTSUL DDISTSUL DDISTSUL DDISTSUT S DDISTSUT S DDISTSUT DDISTSUT DDISTSUT DDISTSUT DDISTSUS
ALLOCATION FACTOR TABLE	1 CAPACITY RELATED	1 CAPACITY - PRODUCTION RELATED 2 DEMAND PRODUCTION 3	4 6 CAPACITY - TRANSMISSION RELATED 7 DEMAND TRANSMISSION (PEAKING) 8 DEMAND TRANSMISSION (WAPA) 9	11 12 CAPACITY - SUBTRANSMISSION RELATED 13 DEMAND SUBTRANSMISSION 14	14 17 18 19 19 19 20 20 20 20 20 20 21 21 21 22 21 21 22 21 23 21 21 23 21 21 24 21 21 25 25 25 26 26 27 26 27 28 20 27 29 20 27 28 20 20 27 28 20 20 20 20 20 20 20 20 20 20 20 20 20

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-7 (FACTORS)
ALLOCATION FACTORS BY CLASS
PAGE 2 OF 6

STREET LIGHTING 7		442 3,145,228	1,781 1,781 1,781 0 0 191 562,438 562,438
INTERRUPTIBLE 6		3,105 31,506,409	34 102 102 102 102 950 335,496 2,481,085 2,481,085
LPS 5		31,943 222,949,894	19 57 3,800 57 57 57 57 16,938,518 16,938,518
LGS 4		75,714 482,137,131	2,010 6,030 6,030 6,030 6,030 225 150 48,286,092 48,286,092
SGS 3		15,182 93,426,398	7,778 13,223 13,223 13,223 13,223 15,680 1,341,984 10,569,832
RESIDENTIAL 2		133,463 809,988,329	78,125 78,125 78,125 78,125 78,125 1,054,918 1,719,187 1,719,187
TOTAL 1		259,850 1,643,153,389	89,746 99,317 103,060 97,536 97,536 1,220,716 3,611,478 159,280,447
ALLOC		 EPROD EFUEL	CUSTAVG CUST CUST CUNFO CINFO CMETERS CLIGHT CMETRDG CMSREV DDEPOS EXP904
ALLOCATION FACTOR TABLE CONTINUED	1 ENERGY RELATED	3 ENERGY PRODUCTION PWR SUPPLY 4 ENERGY PRODUCTION PWR SUPPLY	5 1 2 2 2 2 3 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4

UNS ELECTRIC COMPANY

SCHEDULE G-7 (FACTORS)
ALLOCATION FACTORS BY CLASS
PAGE 3 OF 6

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

			23	77	92	=	36	15	17	45	38	91	S 5	. . .	5	. 82	0	0	33	93	0	0	32	45	38	0					
STREET LIGHTING 7			6,132,723	6,655,577	150,576	133,011	5,849,136	131,845	5,982,147	452,745	562,438	585,491	2,063	131 845	250,215	211,038	•		222,633	36,860			4,979,662	131,845	211,038						
INTERRUPTIBLE 6			7,864,645	8,203,850	1,057,193	933,872	5,873,580	889,386	6,807,452	249,297	2,481,085	188,163	13,919	989.386	1.687.866	1,423,592	0	0	1,501,809	248,648	8,398	0	0	889,386	1,423,592	0					
LPS 5			56,586,769	59,070,260	10,877,582	9,608,717	36,100,471	4,545,804	45,709,187	1,836,593	16,938,518	1,475,682	71,144	4 545 804	8.626,975	7.276,224	1,472,349	4,645,476	7,676,005	1,270,881	4,693	0	0	4,545,804	7,276,224	6,117,825					
LGS 4			149,001,294	155,593,221	25,782,622	22,775,090	100,443,582	12,587,067	123,218,672	4,888,549	48,286,092	3,839,457	196,993	12.587.067	23.887.590	20,147,439	4,076,847	12,863,053	21,254,411	3,518,995	496,480	0	0	12,587,067	20,147,439	16,939,900					
SGS 3			39,132,663	41,375,652	5,170,018	4,566,937	29,395,708	3,564,910	33,962,646	1,795,625	10,569,832	1,823,273	55,792	3.564.910	6.765.445	5,706,159	1,154,645	3,643,075	6,019,676	996,650	1,088,683	0	0	3,564,910	5,706,159	4,797,720					
RESIDENTIAL 2			314,106,637	330,877,172	45,447,794	40,146,329	228,512,514	27.968.168	268,658,843	13,179,678	80,442,482	12,672,013	437,714	27.968.168	53.077.667	44.767.139	9,058,659	28,581,404	47,226,805	7,819,124	6,432,386	0	0	27,968,168	44,767,139	37,640,063					
TOTAL 1			572,824,731	601,775,731	88,485,785	78.163,957	406,174,990	49,687,180	484,338,946	22,402,487	159,280,447	20,584,079	77,627	3,364,327	94.295.758	79.531.590	15,762,500	49,733,008	83,901,339	13,891,158	8,030,640	0	4,979,662	49,687,180	79,531,590	65,495,508					
ALLOC		1	PISXGENL	TOTPIS	PRODPIS	TRANPIS	DISTPIS	DISTSUB	TDPLT	GENLPIS	SALESREV	W _O	PLT360	PL 1301	PI T364	PI T365	PLT366	PLT367	PLT368	PLT369	PLT370	PLT371	PLT373	PLTDSUB	PLTDOHL	PLTDUGL					
ALLOCATION FACTOR TABLE CONTINUED	1 INTERNALLY DEVELOPED	2	3 PLANT IN SERVICE EXCL GENERAL	•						_	11 BASE RATE SALES REVENUE		-	14 ACCOUNT 361	-	-					22 ACCOUNT 370						28 30 31 32 33 33	34 35 36	37 38	39 40	41

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-7 (FACTORS)
ALLOCATION FACTORS BY CLASS
PAGE 4 OF 6

ACTOR TABLE CONTINUED OBVELOPED CONTINUED			2	က	4	S)	9	_	
/ DEVELOPED CONTINUED		-	ı	•		,			
ACCOUNT 546	OX546	77,527	39,819	4,530	22,590	9,530	956	132	
	OX547	7,621,714	3,757,105	433,355	2,236,377	1,034,146	146,141	14,589	
	OX548	37,023	19,015	2,163	10,787	4,551	442	63	
	OX549	116,207	59,686	6,790	33,860	14,285	1,388	198	
	OX550	144,000	73,961	8,414	41,958	17,702	1,720	245	
	OX5501	0	0	0	0	0	0	0	
NT 547-550 1	AB54750	112,921	58,161	6,300	32,999	13,916	1,353	192	
	MX551	0	0	0	0	0	0	0	
	MX552	0	0	0	0	0		0	
	MX553	674,009	346,183	39,381	196,390	82,856		1,147	
	MX554	106,485	54,693	6,222	31,027	13,090	1,272	181	
	MX5541	0	0	0	0	0	0	0	
NT 552-554.1	AB55254	112,921	966'29	6,598	32,902	13,881	1,349	192	
	OX555	84,638,076	41,722,126	4,812,351	24,834,662	11,484,047	1,622,881	162,009	
	OX556	3,220	1,654	188	938	396	38	5	
	OX557	224,398	115,255	13,111	65,384	27,585	2,681	382	
	OX560	0	0	0	0	0		0	
	OX561	6,095	3,130	356	1,776	749		10	
	OX562	33,073	16,987	1,932	6,637	4,066		26	
	OX563	26,672	13,699	1,558	7,772	3,279		45	
	OX564	15,619	8,022	913	4,551	1,920		27	
	OX565	8,082,997	3,984,493	459,583	2,371,728	1,096,735		15,472	
	OX566	100,085	51,405	5,848	29,162	12,303	1,196	170	
	OX567	27,940	14,350	1,632	8,141	3,435		48	
JNT 561-567	LAB56167	88,878	45,649	5,193	25,897	10,926		151	
ACCOUNT 568	MX568	0	0	0	0	0	0	0	
	MX569	0	0	0	0	0	0	0	
ACCOUNT 570	MX570	22,997	11,811	1,344	6,701	2,827	275	39	
ACCOUNT 571	MX571	37,340	19,179	2,182	10,880	4,590	446	99	
ACCOUNT 572	MX572	23	12	-	7	က	0	0	
ACCOUNT 573	MX573	0	0	0	0	0	0	0	
ABOR ACCOUNT 569-573	LAB56973	40,889	21,001	2,389	11,914	5,026	489	2	
ACCOUNT 580	OX580	423,430	273,693	39,837	78,992	25,311	3,177	2,419	
	OX581	582,583	327,759	42,163	144,068	51,779	8,425	8,389	
ACCOUNT 582	OX582	74,790	42,098	5,366	18,946	6,842	1,339	198	
ACCOUNT 583	OX583	499,849	281,357	35,863	126,625	45,730	8,947	1,326	
	OX584	490,312	281,781	35,917	126,815	45,799	0	0	
ACCOUNT 585	OX585	1,894	0	0	0	0	0	1,894	
	OX586	778,885	623,872	105,590	48,153	455	815	0	

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-7 (FACTORS)
ALLOCATION FACTORS BY CLASS
PAGE 5 OF 6

	ALLOC	TOTAL	RESIDENTIAL	SGS	LGS	LPS 5	INTERRUPTIBLE	STREET LIGHTING 7	
ALLOCATION FACTOR TABLE CONTINUED		-	1	,	•)			
INTERNALLY DEVELOPED CONTINUED									
ACCOUNT 587	 0X587	35,827	20,156	2,593	8,860	3,184	518	516	
ACCOUNT 588	OX588	1,097,758	617,595	79,447	271,466	895'268	15,874	15,808	
ACCOUNT 589	OX589	83,088	46,745	6,013	20,547	7,385	1,202	1,197	
LABOR ACCOUNTS 581-589	LAB58189	1,676,456	1,083,614	157,725	312,749	100,214	12,579	9,576	
ACCOUNT 590	MX590	0	0	0	0	0	0	0	
ACCOUNT 591	MX591	0	0	0	0	0	0	0	
ACCOUNT 592	MX592	734,286	413,319	52,683	186,014	67,179	13,144	1,948	
ACCOUNT 593	MX593	763,922	430,000	54,809	193,522	69,890	13,674	2,027	
ACCOUNT 594	MX594	108,736	62,490	7,965	28,124	10,157	0	0	
ACCOUNT 595	MX595	104,881	59,036	7,525	26,569	9,595	1,877	278	
ACCOUNT 596	MX596	315,846	0	0	0	0	0	315,846	
ACCOUNT 597	MX597	614	492	83	38	0	-	0	
ACCOUNT 598	MX598	15,555	8,751	1,126	3,847	1,383	225	224	
LABOR ACCOUNTS 591-598	LAB59198	1,187,029	603,111	76,878	271,399	98,013	17,635	119,993	
ACCOUNT 901	OX901	260,950	198,177	33,541	15,296	9,470	259	4,207	
ACCOUNT 902	OX902	915,625	706,293	119,540	54,515	34,354	925	0	
ACCOUNT 903	OX903	3,070,993	2,327,967	394,009	179,683	113,233	3,039	53,063	
ACCOUNT 904	OX904	764,063	429,859	55,297	188,946	606'29	11,049	11,003	
ACCOUNT 905	OX905	39,451	31,033	5,252	2,395	23	41	207	
LABOR ACCOUNTS 902-905	LAB90205	1,057,462	803,081	135,922	61,985	38,376	1,049	17,049	
ACCOUNT907	OX907	14,499	8,157	1,049	3,585	1,289	210	509	
ACCOUNT908	806XO	94,671	75,830	12,834	5,853	55	66	0	
ACCOUNT909	606XO	49,423	39,587	6,700	3,055	29	52	0	
ACCOUNT910	OX910	31,336	25,100	4,248	1,937	18	33	0	
LABOR ACCOUNTS 908-910	LAB90810	205,050	164,241	27,798	12,677	120	214	0	
ACCOUNT 911	OX911	0	0	0	0	0	0	0	
ACCOUNT 912	OX912	0	0	0	0	0	0	0	
ACCOUNT 913	OX913	0	0	0	0	0	0	0	
ACCOUNT 914	OX914	0	0	0	0	0	0	0	
LABOR ACCOUNTS 912-917	LAB91217	0	0	0	0	0	0	0	
ACCOUNT 920	OX920	3,103,362	1,851,680	256,374	650,663	242,309	33,358	68,978	
ACCOUNT 921	OX921	0	0	0	0	0	0	0	
ACCOUNT 922	OX922	0	0	0	0	0	0	0	
ACCOUNT 923	OX923	0	0	0	0	0	0	0	
ACCOUNT 924	OX924	0	0	0	0	0	0	0	
ACCOUNT 925	OX925	527,714	314,871	43,595	110,643	41,204	5,672	11,729	
ACCOUNT 926	0X926	2,068,341	1,234,115	170,869	433,656	161,495	22,232	45,973	
ACCOUNT 927	OX927	0	0	0	0	0	0	0	
ACCOUNT 928	OX928	197,223	108,440	13,560	50,993	19,359	2,689	2,181	
ACCOUNT 929	OX929	(86,769)	(47,709)	(2,966)	(22,435)	(8,517)	(1,183)	(096)	

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-7 (FACTORS)
ALLOCATION FACTORS BY CLASS
PAGE 6 OF 6

STREET INTERRUPTIBLE LIGHTING 6		4,921 3,992 783 635 0 0 0 223 405 7,934 2,755 98,484 203,649 148,345 269,407 37,119 29,329 28,920 320,323	0 0 0 0 0 0 188,163 0 0 585,491	2,481,085 562,438 7.29% 7.29% 34 1,781 31,506,409 3,145,228 2,709,624 614,248 1,924,008 192,070 785,616 422,177
LPS INTERF 5		35,429 5,636 0 1,642 74,132 715,388 1,092,868 258,743 158,204	0 0 0 1,475,682 0	7.29% 19.222,949,894 18,498,772 13,614,927 4,883,845
LGS 4		93,323 14,845 0 4,370 180,327 1,921,001 2,908,941 765,480 438,113	0 0 3,839,457 0 0	48,286,092 7,29% 2,010 482,137,131 52,733,859 29,442,767 23,291,092
SGS 3		24,817 3,948 1,605 39,174 756,912 1,068,490 312,952 12,4191	1,823,273 1,823,273 0 0	10,569,832 7,29% 7,778 93,426,398 11,543,449 5,705,289 5,838,160
RESIDENTIAL 2		198,455 31,570 11,782 334,634 5,466,855 7,842,594 2,241,363 974,088	12,672,013 0 0 0 0 0 0	80,442,482 7.29% 78,125 809,888,329 86,680,495 49,463,724 37,216,771
TOTAL 1		360,936 57,417 20,026 638,956 9,162,289 13,330,645 3,644,986 2,043,840	12,672,013 1,823,273 3,839,457 1,475,682 188,163 585,491	7.29% 89,746 1,643,153,38 172,780,447 100,342,786 72,437,660
ALLOC	Ω	OX930 OX931 OX933 OX935 CAB92135 LAB92135 LABOR OX58189 MX59198		ARGIN
ALLOCATION FACTOR TABLE CONTINUED		2 ACCOUNT 930 5 ACCOUNT 931 5 ACCOUNT 931 6 ACCOUNT 935 7 LABOR ACCOUNTS 921-935 8 LABOR EXCLUDING A&G 9 LABOR 11 ACCOUNTS 581-589 11 ACCOUNTS 591-598 12 13 14 15 16 O&M EXP LESS FUEL, PP, & WAPA	16 RESIDENTIAL 19 SGS 20 LGS 21 LPS 22 INTERRUPTIBLE 23 STREET LIGHTING 24 25 26 27 28 REVENUES FROM SALES	SALES OF ELECTRICITY REVENUES 32 33 34 REVENUE REQUIREMENTS INPUTS 35 CLAIMED RATE OF RETURN 36 CLAIMED RATE OF RETURN 37 AVERAGE ANNUAL CUSTOMERS 38 ANNUAL KWH SALES 39 TOTAL PROPOSED SALES REVENUES 40 PROPOSED SALES REVENUES NON-MARGIN 41 PROPOSED SALES REVENUES MARGIN 42 44 44

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

ECTRIC COMPANY	SCHEDULE G-7 (RATIOS)
STOF SERVICE STODY 4S ENDING DECEMBER 31, 2008	PAGE 1 OF 6

	170	170 170	170	265 265 265 270 270	270 265 265	
	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	00.0	
	0.01195	0.01195	0.01195	0.01790 0.01790 0.01790 0.01790 0.00000 0.00000	0.00000 0.00000 0.01790 0.01795	
	0.12293	0.12293	0.12293	0.09149 0.09149 0.09149 0.09316 0.09341 0.00000	0.09316 0.09341 0.09149 0.09173	
	0.29138	0.29138	0.29138	0.25333 0.25333 0.25333 0.25333 0.25794 0.25664	0.25794 0.25864 0.25333 0.25400	
	0.05843	0.05843	0.05843	0.07175 0.07175 0.07175 0.07175 0.07305 0.00000	0.07305 0.07325 0.07175 0.07194	
	0.51362	0.51362 0.51362	0.51362	0.56288 0.56288 0.56288 0.56288 0.57314 0.57470	0.57314 0.57470 0.5628 0.56438	
	1.00000	1.00000	1.00000	1,00000 1,00000 1,00000 1,00000 1,00000 1,00000	1.00000 1.00000 1.00000 1.00000	
	 DPROD	DTRAN DTRAN2	DTRANSUB	DDISPSUB DDISTPOL DDISSSUB DDISSSUB DDISTSOL DDISTSUL DDISTSUL	DDISTSOT S DDISTSUT DDISTSOS DDISTSUS	
1 CAPACITY RELATED	2 1 CAPACITY - PRODUCTION RELATED 2 DEMAND PRODUCTION 3	4 5 CAPACITY - TRANSMISSION RELATED 7 DEMAND TRANSMISSION (WAPA) 8 DEMAND TRANSMISSION (WAPA) 9	11 12 CAPACITY - SUBTRANSMISSION RELATED 13 DEMAND SUBTRANSMISSION 14	197 19 CAPACITY - DISTRIBUTION RELATED 20 DIST - PRI DIST SUBSTATIONS 21 DIST - PRIMARY OVERHEAD LINES 22 DIST - PRIMARY UNDERGROUND LINES 23 DIST - SEC DIST SUBSTATIONS 24 DIST - SEC OVERHEAD LINES 25 DIST - SEC UNDERGROUND LINES 26 DIST - STREET LIGHTING		38 39 40 42 43 45 45
		CAPACITY RELATED CAPACITY - PRODUCTION RELATED 1.00000 0.51362 0.05843 0.29138 0.12293	CAPACITY RELATED 1.00000 0.51362 0.05843 0.29138 0.12293 0.01195 DEMAND PRODUCTION RELATED DEMAND PRODUCTION DTRAN 1.00000 0.51362 0.05843 0.29138 0.12293 0.01195 DEMAND TRANSMISSION (PEAKING) DEMAND TRANSMISSION (WAPA) DTRAN 1.00000 0.51362 0.05843 0.29138 0.12293 0.01195	CAPACITY - PRODUCTION RELATED DPROD 1.00000 0.51362 0.05843 0.29138 0.12293 0.01195 CAPACITY - TRANSMISSION RELATED DEMAND TRANSMISSION RELATED 1.00000 0.51362 0.05843 0.29138 0.12293 0.01195 DEMAND TRANSMISSION (WAPA) DTRAN2 1.00000 0.51362 0.05843 0.29138 0.12293 0.01195 CAPACITY - SUBTRANSMISSION RELATED DTRAN2 1.00000 0.51362 0.05843 0.29138 0.12293 0.01195 DEMAND SUBTRANSMISSION RELATED DTRANSUB T.00000 0.51362 0.05843 0.29138 0.12293 0.01195	CAPACITY RELATED CAPACITY RELATED 1,00000 0,51362 0,05843 0,29138 0,12293 0,01196 CAPACITY - PRODUCTION RELATED DEMAND PRODUCTION RELATED DEMAND TRANSMISSION (MAPA) DTRANZ 1,00000 0,51362 0,05843 0,29138 0,12293 0,01196 CAPACITY - TRANSMISSION (MAPA) DTRANZ 1,00000 0,51362 0,05843 0,29138 0,12293 0,01196 CAPACITY - SUBTRANSMISSION (MAPA) DTRANZ 1,00000 0,51362 0,05843 0,29138 0,12293 0,01196 CAPACITY - SUBTRANSMISSION (MAPA) DTRANZ 1,00000 0,51362 0,05843 0,29138 0,12293 0,01196 CAPACITY - SUBTRANSMISSION (MAPA) DTRANZUB 1,00000 0,51362 0,05843 0,29138 0,11263 0,01196 CAPACITY - SUBTRANSMISSION (MAPA) DTRANSUB 1,00000 0,51362 0,05843 0,02139 0,01196 CAPACITY - SUBTRANSMISSION (MAPA) DTRANSUB 1,00000 0,55628 0,07775 0,22933 0,09149 0,07790 CAPACITY - SUBTRANSMISSION (MAPA)	CAPACITY RELATED DPROD 1,00000 0,51362 0,6843 0,28138 0,12283 0,01195 DEMAND PRODUCTION DITRAND 1,00000 0,51362 0,08443 0,28138 0,12283 0,01195 DEMAND TRANSMISSION (PAPA) DITRAND 1,00000 0,51362 0,08443 0,28138 0,12283 0,01195 DEMAND TRANSMISSION (PAPA) DITRAND 1,00000 0,51362 0,08443 0,28138 0,12283 0,01195 CAPACITY - SUBTRANSMISSION RELATED DITRAND 1,00000 0,51362 0,08443 0,28138 0,12283 0,01195 CAPACITY - SUBTRANSMISSION RELATED DITRAND 1,00000 0,51362 0,08443 0,12233 0,01195 DISTAND SINTAL DISTAND 1,00000 0,51362 0,08443 0,12233 0,01195 DISTAND SINTAL 1,00000 0,51362 0,08443 0,12233 0,01195 DISTAL PRIMARY UNDERGROUND INE DDISTALL 1,00000 0,57344 0,0716 0,28333 0,08149 0,01780 DISTALO

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

NY SCHEDULE G-7 (RATIOS)
STUDY ALLOCATION FACTOR RATIOS BY CLASS
EMBER 31, 2008 PAGE 2 OF 6

STREET LIGHTING 7		0.00170	0.01984 0.01728 0.00000 0.00000 0.000016 0.000016 0.000353
INTERRUPTIBLE 6		0.01195	0.00038 0.00103 0.00105 0.00105 0.00101 0.00078 0.09290 0.01558
LPS 5		0.12293	0.00021 0.00057 0.03687 0.00068 0.00068 0.03752 0.03752 0.05944
LGS 4		0.29138	0.02240 0.06071 0.05851 0.06182 0.00000 0.05954 0.000018 0.00004
SGS 3		0.05843	0.08667 0.13314 0.12830 0.13557 0.00000 0.13056 0.12753 0.37159
RESIDENTIAL 2		0.51362	0.87050 0.78662 0.75805 0.80098 0.00000 0.77138 0.86418 0.47603
TOTAL 1		1.00000	1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000
ALLOC		EPROD EFUEL	CUSTAVG CUST CUST CBILLCOL CINFO CMETERS CLIGHT CMETRDG CMSREV DDEPOS EXP904
	RATIO TABLE CONTINUED ENERGY RELATED	2	10 11 12 13 14 15 16 17 18 18 19 19 19 11 11 11 11 11 11 11 11 11 11

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008 UNS ELECTRIC COMPANY

SCHEDULE G-7 (RATIOS) ALLOCATION FACTOR RATIOS BY CLASS PAGE 3 OF 6

STREET LIGHTING	,		0.01071	0.01106	0.00170	0.00170	0.01440	0.01235	0.02021	0.00353	0.00265	0.00265	0.00265	0.00265	0.00265	0.00000	0.00265	0.00265	0.00000	0.00000	1.00000	0.00265	0.00265	
INTERRUPTIBLE	ဖ		0.01373	0.01363	0.01195	0.01195	0.01446	0.01406	0.01113	0.01558	0.00314	0.01790	0.01790	0.01790	0.01790	0.00000	0.01790	0.01790	0.00105	0.00000	0.00000	0.01790	0.01790	
II Sd7	S.		0.09879	0.09816	0.12293	0.12293	0.06666	0.09437	0.08198	0.10634	0.09149	0.09149	0.09149	0.09149	0.09149	0.09341	0.09149	0.09149	0.00058	0.00000	0.00000	0.09149	0.09149	
SÖT	4		0.26012	0.25856	0.29138	0.29138	0.24729	0.25441	0.21821	0.30315	0.25333	0.25333	0.25333	0.25333	0.25333	0.25864	0.25333	0.25333	0.06182	0.00000	0.0000	0.25333	0.25333	
sos	m		0.06832	0.06876	0.05843	0.05843	0.07175	0.07012	0.08015	0.06636	0.07175	0.07175	0.07175	0.07175	0.0/1/5	0.07325	0.07175	0.07175	0.13557	0.00000	0.0000	0.07175	0.07175	
RESIDENTIAL	0		0.54835	0.54983	0.51362	0.51362	0.56288	0.55469	0.58831	0.50504	0.56288	0.56288	0.56288	0.56288	0.56288	0.57470	0.56288	0.56288	0.80098	0.0000	0.0000	0.56288	0.56288	
JF.	-		1.00000	1.00000	1.00000	1.00000	1,0000	1.00000	1.00000	1.00000	00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	1.00000	1.00000	1.00000	
ALLOC			PISXGENL	TOTPIS	PRODPIS	TRANPIS	DISTRIB	TDPLT	GENLPIS	SALESREV	DI 1360	PLT361	PLT362	PLT364	PLT365	PLT367	PLT368	PLT369	PLT370	PLT371	PLT373	PLTDSUB	PLTDOHL PLTDIA	
	RATIO TABLE CONTINUED	1 INTERNALLY DEVELOPED	. –		_	6 TRANSMISSION PLANT IN SERVICE	/ DISTRIBUTION PLANT IN SERVICE		_		2 TOTAL OWN LESS FUEL & PP& WAPA 3 ACCOUNT 360		5 ACCOUNT 362	-		18 ACCOUNT 300 19 ACCOUNT 367		21 ACCOUNT 369			_	25 DISTRIBUTION SUBSTATIONS	26 DISTRIBUTION OVERHEAD LINES	

SCHEDULE G-7 (RATIOS) ALLOCATION FACTOR RATIOS BY CLASS PAGE 4 OF 6

UNS ELECTRIC COMPANY
RETAIL COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

STREET LIGHTING 7		0.00170	0.00191	0.00170	0.00170	0.0000	0.00170	0.0000	0.00170	0.00170	0.0000	0.00170	0.00170	0.00170	0.00000	0.00170	0.00170	0.00170	0.00191	0.00170	0.00170	0.00170	0.0000	0.0000	0.00170	0.00170	0.0000	0.00170	0.00571	0.01440	0.00263	0.0000	1,0000	0.0000			
INTERRUPTIBLE 6		0.01195	0.01917	0.01195	0.01195	0.0000	0.01198	0.00000	0.01195	0.01195	0.00000	0.01195	0.01195	0.01195	0.00000	0.01195	0.01195	0.01195	0.01917	0.01195	0.01195	0.01195	0.00000	0.0000	0.01195	0.01195	0.00000	0.01195	0.00750	0.01446	0.01790	0.0000	00000	0.00105			
LPS 5		0.12293	0.13568	0.12293	0.12293	0.00000	0.12324	0.0000	0.12293	0.12293	0.00000	0.12293	0.12293	0.12293	0.00000	0.12293	0.12293	0.12293	0.13568	0.12293	0.12293	0.12293	0.00000	0.00000	0.12293	0.12293	0.00000	0.12293	0.05978	0.08888	0.09149	0.09149	00000	0.00058			
LGS 4		0.29138	0.29342	0.29138	0.29138	0.00000	0.29223	0.0000	0.29138	0.29138	0.00000	0.29138	0.29342	0.29138	0.0000	0.29138	0.29138	0.29138	0.29342	0.29138	0.29138	0.29138	0.00000	0.00000	0.29138	0.29138	0.0000	0.29138	0.18655	0.24729	0.23333	0.25555	00000	0.06182			
sgs 3		0.05843	0.05686	0.05843	0.05843	0.00000	0.05579	0.0000	0.05843	0.05843	0.0000	0.05843	0.05843	0.05843	0.0000	0.05843	0.05843	0.05843	0.05686	0.05843	0.05843	0.05843	0.00000	0.0000	0.05843	0.05843	0.00000	0.05843	0.09408	0.07237	0.07175	0.07175	0.0000	0.13557			
RESIDENTIAL 2		0.51362	0.49295	0.51362	0.51362	0.0000	0.51506	0.0000	0.51362	0.51362	0.0000	0.51362	0.49293	0.51362	0.0000	0.51362	0.51362	0.51362	0.49295	0.51362	0.51362	0.51362	0.00000	0.00000	0.51362	0.51362	0.0000	0.51362	0.64637	0.56260	0.50288	0.36288	0.0000	0.80098			
TOTAL F		1.00000	1.00000	1.00000	1.0000	0.0000	1.00000	0.0000	1.00000	1.00000	0.0000	1.00000	1.0000	1.00000	0.0000	1.00000	1.00000	1.00000	00000	1.00000	1.00000	1.00000	0.00000	0.00000	1,0000	1.00000	0.0000	1.00000	1.00000	1.00000	00000.	1.00000	1,00000	1.00000			
ALLOC		 OX546	0X547	OX548	OX550	OX5501	LAB54750	MX551 MX562	MX553	MX554	MX5541	LAB55254	OYESE	OX557	0000	OX561	OX562	OX563	OX565	0X266 0X566	OX567	LAB56167	MX568	MX569	MX570	MX572	MX573	LAB56973	OX580	OX581	OX582	0.583	0.000	OX586			
	RATIO TABLE CONTINUED 1 INTERNALLY DEVELOPED CONTINUED	2		5 ACCOUNT 548	-	8 ACCOUNT 550.1		10 ACCOUNT 551	11 ACCOUNT 552	13 ACCOUNT 554	14 ACCOUNT 554.1		16 ACCOUNT 555	17 ACCOUNT 557 18 ACCOUNT 557	_	-	-		23 ACCOUNT 564				_		30 ACCOUNT 570	-		34 LABOR ACCOUNT 569-573	35 ACCOUNT 580		-	-		40 ACCOUNT 585	43	44	P

UNS ELECTRIC COMPANY

RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-7 (RATIOS) ALLOCATION FACTOR RATIOS BY CLASS PAGE 5 OF 6

STREET LIGHTING 7			0.01440	0.01440	0.01440	0.00571	0.00000	0.00000	0.00265	0.00265	0.00000	1 00000	00000	0.01440	0.10109	0.01612	0.00000	0.01728	0.01440	0.01793	0.01612	0.01440	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.0000	00000	0.02223	0.00000	0.00000	0.00000	0.00000	0.02223	0.02223	0.00000	0.01106	0.01106		
INTERRUPTIBLE 6			0.01446	0.01446	0.01446	0.00750	0.00000	0.00000	0.01790	0.01790	0.00000	00000	0.0000	0.01446	0.01486	0.00099	0.00101	0.00099	0.01446	0.00103	0.00099	0.01446	0.00105	0.00105	0.00105	0.00105	0.0000	0.0000	0.0000	00000	0.01075	0.00000	0.00000	0.0000	0.00000	0.01075	0.01075	0.00000	0.01363	0.01363		
LPS 5			0.08888	0.08888	0.08888	0.05978	0.00000	0.00000	0.09149	0.09149	0.09341	0.0000	0.0000	0.08888	0.08257	0.03629	0.03752	0.03687	0.08888	0.00057	0.03629	0.08888	0.00058	0.00058	0.00058	0.00058	0.00000	0.0000	0.0000	00000	0.07808	0.00000	0.00000	0.0000	0.0000	0.07808	0.07808	0.0000	0.09816	0.09816		
LGS 4			0.24729	0.24729	0.24729	0.18655	0.0000	0.00000	0.25333	0.25333	0.25864	0.0000	0.00000	0.24729	0.22864	0.05862	0.05954	0.05851	0.24729	0.06071	0.05862	0.24729	0.06182	0.06182	0.06182	0.06182	0.00000	0.0000	0.0000	0.0000	0.20966	0.0000	0.0000	0.0000	0.0000	0.20966	0.20966	0.0000	0.25856	0.25856		
SGS 3			0.07237	0.07237	0.07237	0.09408	0.0000	0.0000	0.07175	0.07175	0.07325	0.000	0.0000	0.07237	0.06477	0.12854	0.13056	0.12830	0.07237	0.13314	0.12854	0.07237	0.13557	0.13557	0.13557	0.13557	0.00000	0.0000	0.0000	00000	0.08261	0.0000	0.00000	0.0000	0.00000	0.08261	0.08261	0.00000	0.06876	0.06876		
RESIDENTIAL 2			0.56260	0.56260	0.56260	0.64637	0.0000	0.0000	0.56288	0.56288	0.57470	0.30200	0.00000	0.56260	0.50808	0.75944	0.77138	0.75805	0.56260	0.78662	0.75944	0.56260	0.80098	0.80098	0.80098	0.80098	0.00000	0.0000	0.0000	0.0000	0.59667	000000	0.00000	0.00000	0.00000	0.59667	0.59667	0.0000	0.54983	0.54983		
TOTAL F			1.00000	1.00000	1.00000	1.00000	0.0000	0.0000	1.00000	1.00000	1.0000	.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.0000	1 00000	00000	000000	0.0000	0.00000	1.00000	1.00000	0.0000	1.00000	1.00000		
ALLOC		•	OX587	OX588	OX589	LAB58189	MX590	MX591	MX592	MX593	MX594	WASSO.	MX590	MX598	LAB59198	OX901	OX902	OX903	OX904	OX905	LAB90205	OX907	906XO	606XO	OX910	LAB90810	OX911	OX912	OX913	1 0001217	0.8030	OX921	OX922	OX923	OX924	OX925	0X926	OX927	OX928	OX929		
	RATIO TABLE CONTINUED	INTERNALLY DEVELOPED CONTINUED	3 ACCOUNT 587				_	8 ACCOUNT 591	9 ACCOUNT 592	10 ACCOUNT 593	11 ACCOUNT 594	-	13 ACCOUNT 596	-	-	, ~	18 ACCOUNT 902	19 ACCOUNT 903	20 ACCOUNT 904	21 ACCOUNT 905	22 LABOR ACCOUNTS 902-905	23 ACCOUNT907	24 ACCOUNT908	25 ACCOUNT909	26 ACCOUNT910	27 LABOR ACCOUNTS 908-910	_	-	_	31 ACCOUNT 914	32 LABOR ACCOUNTS 912-917	-	-				39 ACCOUNT 926	40 ACCOUNT 927	41 ACCOUNT 928	42 ACCOUNT 929	43	44 45

UNS ELECTRIC COMPANY RETAIL COST OF SERVICE STUDY FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE G-7 (RATIOS) ALLOCATION FACTOR RATIOS BY CLASS PAGE 6 OF 6

STREET LIGHTING 7	0.01106 0.01106 0.00000 0.02021 0.0223 0.0223 0.02021 0.00805	0.00000 0.00000 0.00000 0.00000 1.00000	0.00353
INTERRUPTIBLE 6	0.01363 0.01363 0.00000 0.01113 0.011242 0.01113 0.01018	0.00000 0.00000 0.00000 1.00000 0.00000	0.01558
LPS 5	0.09816 0.09816 0.00000 0.08198 0.11602 0.07808 0.07099 0.07741	0.00000 0.00000 0.00000 1.00000 0.00000	0.10634
LGS 4	0.25856 0.25856 0.00000 0.21821 0.2822 0.20966 0.21001 0.21436	0.00000 0.00000 1.00000 0.00000 0.00000	0.30315
SGS 3	0.06876 0.06876 0.00000 0.08015 0.08131 0.08261 0.08586 0.06076	0.00000 1.00000 0.00000 0.00000 0.00000	0.06636
RESIDENTIAL 2	0.54983 0.54983 0.00000 0.58831 0.55867 0.59667 0.61492 0.47660	1.00000 0.00000 0.00000 0.00000 0.00000	0.50504
TOTAL 1	1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000	1,00000 1,00000 1,00000 1,00000 1,00000	1.00000
ALLOC	- 0x930 0x931 0x933 0x935 0x935 1xB92135 1xBxAG 1xBxAG 0x58189 0x58189	·	
RATIO TABLE CONTINUED	1 INTERNALLY DEVELOPED CONTINUED 2 3 ACCOUNT 930 4 ACCOUNT 931 5 ACCOUNT 933 6 ACCOUNT 935 7 LABOR ACCOUNTS 921-935 8 LABOR EXCLUDING A&G 9 LABOR 10 ACCOUNTS 591-589 11 ACCOUNTS 591-598 13	15 16 O&M EXP LESS FUEL, PP, & WAPA 17	26 REVENUES FROM SALES 29

BMGS Schedule H

UNS Electric, Inc.
Summary of Revenues by Customer Classifications
Adjusted Present Rates And Proposed Rates
Test Year Ended December 31, 2008
(Thousands of Dollars)

Line No.	-	2	ო	4	Ŋ	. 9	7	80	6	10
Proposed Percent Increase to Adjusted Test Year Revenues (a)	9.21%	-9.41%	9.21%	9.21%	9.21%	9.21%	9.21%	8.48%	0.00%	8.39%
Proposed Percent Increase to Test Year Revenues (a)	7.98%	-9.04%	8.36%	8:03%	7.95%	10.06%	8.39%	7.43%	00:00%	7.37%
Proposed Net Increase	\$6,830,046	(\$592,032)	\$973,617	\$4,447,767	\$1,560,254	\$228,540	\$51,809	13,500,000	0	\$13,500,000
Proposed Net Revenue	\$80,978,766	5,701,729	11,543,449	52,733,859	18,498,772	2,709,624	614,248	172,780,447	1,645,619	\$174,426,065
Adjusted Present Net Revenue	\$74,148,720	6,293,761	10,569,832	48,286,092	16,938,518	2,481,084	562,438	159,280,446	1,645,619	\$160,926,065
Test Year Present Net Revenue	\$85,575,371	6,547,952	11,642,400	55,358,044	19,626,605	2,271,247	617,297	181,638,915	1,645,619	\$183,284,534
Class of Service	Residential Service	Residential Cares	Small General Service	Large General Service	Large Power Service	Interruptible Service	Lighting DD	Subtotal	Other Operating Revenue	Total
Line No.	-	2	ო	4	S	9	7	∞	6	10

Supporting Schedules Recap Schedules Recap Schedules (a) H-2 (P2) A-1 A-1 A-1

UNS Electric, Inc.
Comparisons of Revenues by Rate Schedules
Present And Proposed Rates
Test Year Ended December 31, 2008

					Actual				Adjusted		
		Rate			Average	Average	Test Year		Average	Average	
ë		Schedule		kWh	Number of	kWh per	End Sales	kWh	Number of	Sales per	Line
S S	Class of Service	Present	Proposed	Sales	Customers	Customer	Adjustments	Sales	Customers	Customer	Š
-	Residential Service	RES-01	RES-01	757,895,043	71,505	10,599	(17,627,814)	740,267,229	70,602	10,485	~
2	Residential Cares	CARES	CARES	63,995,155	6,869	9,317	5,725,945	69,721,100	7,522	9,269	2
ო	Small General Service	SGS-10	SGS-10	92,855,781	7,711	12,042	570,617	93,426,398	7,778	12,012	ო
4	Large General Service	SOT	SOT	498,893,145	2,069	241,167	(19,755,862)	479,137,283	2,000	239,569	4
ß	Large General Service TOU	LGS-TOU	LGS-TOU	3,045,144	=	287,730	(45,296)	2,999,848	10	299,985	S
9	Large Power Service <69KV	LPS	LPS	60,317,878	O	6,520,852	3,946,904	64,264,781	-	5,842,253	9
7	Large Power Service >69KV	LPS	Sd1	158,685,112	80	19,835,639	0	158,685,112	80	19,835,639	7
œ	Interruptible Power Service	SdI	Sdi	24,484,630	52	989,278	7,021,780	31,506,409	¥	926,659	œ
6	Lighting	LTG	LTG	3,145,228	1,781	1,766	0	3,145,228	1,781	1,766	6
5	Total Electric Retail Service			1,663,317,115	986'68	18,484	(20,163,726)	1,643,153,389	89,746	18,309	10

UNS Electric, Inc.
Comparisons of Revenues by Rate Schedules
Present And Proposed Rates
Test Year Ended December 31, 2008

			Test Year	;		į			Ì	Č	
:		Test Year	Revenue	Test Year	Adjusted	Proposed 1Y	Proposed increase Delivery	sase Delivery	Proposed 17 Base Power Supply	Proposed TY Total	Line
S C	Class of Service	Revenue	Adjustment	Adjustments (1)	Revenue	Revenue	69	%	Revenue	Revenue Requirement	Š
-	Residential Service	\$85,575,371	\$3,770,258	(15196908.76)	\$74,148,720	\$18,648,666	\$11,424,301	61.26%	\$50,905,799	\$80,978,766	-
-	Residential Cares	6,547,952	\$365,783	(619973.60)	\$6,293,761	\$1,066,561	2,009,765	188.43%	2,625,403	\$5,701,729	-
2	Small General Service	11,642,400	\$510,373	(1582940.93)	\$10,569,832	3,776,052	1,528,589	40.48%	6,238,808	11,543,449	2
ო	Large General Service	55,025,876	\$4,554,237	(11587759.91)	\$47,992,353	17,307,444	6,776,976	39.16%	28,330,807	52,415,226	က
4	Large General Service TOU	332,168	\$13,217	(51645.96)	\$293,739	101,622	39,633	39.00%	177,377	318,633	4
ß	Large Power Service <69KV	6,110,689	\$446,472	(820508.75)	\$5,736,652	2,507,990	764,429	30.48%	3,017,796	6,290,215	S
9	Large Power Service >69KV	13,515,916	\$940,040	(3254090.51)	\$11,201,866	3,229,525	1,527,371	47.29%	7,451,660	12,208,557	9
7	Interruptible Power Service	2,271,247	\$132,056	77781.94	\$2,481,084	827,912	340,204	41.09%	1,541,507	2,709,624	7
80	Lighting	617,297	\$1,019	(55878.12)	\$562,438	511,110	49,510	%69.6	53,628	614,248	œ
Ō	Total Electric Service	\$181,638,915	\$10,733,455	-\$33,091,925	\$159,280,446	\$47,976,882	\$24,460,778	20.98%	\$100,342,786	\$172,780,447	თ

⁽¹⁾ Adjustments include Customer Annualization, Weather Normalization, Cares Discount and PPFAC Adjustment)

			Increas	se
	Present Rate	Proposed Rate	\$	%
Residential Service				
Customer Charge	\$7.50	\$8.00	\$0.50	6.67%
Energy Charge 1st 400 kWhs	\$0.011255	\$0.026115	\$0.014860	132.03%
Energy Charge, all additional kWhs	\$0.021269	\$0.036129	\$0.014860	69.87%
Base Power Supply Charge, all kWhs	\$0.077993	\$0.068767	-\$0.009226	-11.83%
PPFAC	\$0.014746	\$0.000000	-\$0.014746	-100.00%
Residential Service CARES				
Customer Charge	\$7.50	\$3.50	-\$4.00	-53.33%
Energy Charge 1st 400 kWhs	\$0.011255	\$0.045259	\$0.034004	302.13%
Energy Charge, all additional kWhs	\$0.021269	\$0.055273	\$0.034004	159.88%
Base Power Supply Charge, all kWhs	\$0.077993	\$0.037656	-\$0.040337	-51.72%
PPFAC	\$0.014746	\$0.00000	-\$0.014746	-100.00%
Residential Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above a	nd replace The Base Power Suppl	y charge)		
Summer on-peak	\$0.092183	\$0.153093	\$0.060910	66.07%
Summer Shoulder	\$0.081803	\$0.068767	-\$0.013036	-15.94%
Summer off-peak	\$0.077183	\$0.048113	-\$0.029070	-37.66%
Winter on-peak	\$0.080873	\$0.153093	\$0.072220	89.30%
Winter off-peak	\$0.065873	\$0.035849	-\$0.030024	-45.58%
Small General Service				
Customer Charge	\$12.00	\$12.50	\$0.50	4.17%
Energy Charge 1st 400 kWhs	\$0.022449	\$0.038311	\$0.015862	70.66%
Energy Charge, all additional kWhs	\$0.032463	\$0.048325	\$0.015862	48.86%
Base Power Supply Charge, all kWhs	\$0.075738	\$0.066778	-\$0.008960	-11.83%
PPFAC	\$0.014746	\$0.00000	-\$0.014746	-100.00%
Small General Service Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above a	and replace The Base Power Supp	ly charge)		
Summer on-peak	\$0.090348	\$0.130888	\$0.040540	44.87%
Summer Shoulder	\$0.079658	\$0.066778	-\$0.012880	-16.17%
Summer off-peak	\$0.075348	\$0.040888	-\$0.034460	-45.73%
Winter on-peak	\$0.079448	\$0.130888	\$0.051440	64.75%
Winter off-peak	\$0.064448	\$0.032668	-\$0.031780	-49.31%
p-=	* /	*		

Large General Service				
Customer Charge	\$15.50	\$16.00	\$0.50	3.23%
Demand Charge, per kW	\$10.71	\$15.05	\$4.344871	40.57%
Energy Charge (kWhs)	\$0.003254	\$0.004354	\$0.001100	33.80%
Base Power Supply Charge, all kWhs	\$0.067062	\$0.059129	-\$0.007933	-11.83%
PPFAC	\$0.014746	\$0.000000	-\$0.014746	-100.00%
Large Consent Constant TOU				
Large General Service TOU Customer Charge	\$20.40	\$20.90	\$0.50	2.45%
Demand Charge, per kW	\$10.71	\$15.05	\$4.344871	40.57%
Energy Charge (kWhs)	\$0.003254	\$0.004354	\$0.001100	33.80%
Base Power Supply Charge, all kWhs	\$0.067062	\$0.059129	-\$0.007933	-11.83%
PPFAC	\$0.014746	\$0.000000	-\$0.014746	-100.00%
Large General Service Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above and	replace The Base Power Supply	charge)		
Summer on-peak	\$0.082832	\$0.116024	\$0.033192	40.07%
Summer Shoulder	\$0.071452	\$0.059129	-\$0.012323	-17.25%
Summer off-peak	\$0.067832	\$0.041024	-\$0.026808	-39.52%
Winter on-peak	\$0.071072	\$0.116024	\$0.044952	63.25%
Winter off-peak	\$0.056072	\$0.027306	-\$0.028766	-51.30%
Large Power Service (<69KV)				
Customer Charge	\$365.00	\$372.00	\$7.00	1.92%
Demand Charge, per kW	\$17.90	\$23.45	\$5.554460	31.04%
Energy Charge (kWhs)	\$0.00000	\$0.00000	\$0.000000	0.00%
Base Power Supply Charge, all kWhs	\$0.053260 \$0.014746	\$0.046959 \$0.00000	-\$0.006301 -\$0.014746	-11.83% -100.00%
PPFAC	\$0.014746	Ф 0.000000	-90.014746	-100.00%
Large Power Service (>69KV)				
Customer Charge	\$400.00 \$44.64	\$407.00 \$17.16	\$7.00	1.75% 0.00%
Demand Charge, per kW Energy Charge (kWhs)	\$11.61 \$0.00000	\$17.16 \$0.000000	\$5.554460 \$0.00000	0.00%
Base Power Supply Charge, all kWhs	\$0.053260	\$0.046959	-\$0.006301	-11.83%
PPFAC	\$0.014746	\$0.000000	-\$0.014746	100.00%
Large Power Service Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above and	replace The Base Power Supply	charge)		
Summer on-peak	\$0.070170	\$0.094919	\$0.024749	35.27%
Summer Shoulder	\$0.058180	\$0.046959	-\$0.011221	-19.29%
Summer off-peak	\$0.055170	\$0.034919	-\$0.020251	-36.71%
Guilling Oll-peak	Ψ0.000110	ψυ.υυτυ ιυ	Ψ0.02020 I	30.1 170
Winter on-peak	\$0.058170	\$0.094919	\$0.036749	63.17%
Winter off-peak	\$0.043170	\$0.022905	-\$0.020265	-46.94%
recorded and practice	4312.377.0		**	

Interruptible Power Service				
Customer Charge	\$15.50	\$16.00	\$0.50	3.23%
Demand Charge, per kW	\$3.40	\$5.24	\$1.84	54.02%
Energy Charge (kWhs)	\$0.014800	\$0.019500	\$0.00	31.76%
Base Power Supply Charge, all kWhs	\$0.055491	\$0.048927	-\$0.01	-11.83%
PPFAC	\$0.014746	\$0.000000	-\$0.01	-100.00%
Interruptible Power Service Time of Use Rates, all kWhs				
(These rates would include all Delivery charges above and replace The	Base Power Supply o	charge)		
Summer on-peak	\$0.071861	\$0.097611	\$0.025750	35.83%
Summer Shoulder	\$0.059691	\$0.048927	-\$0.010764	-18.03%
Summer off-peak	\$0.056861	\$0.037611	-\$0.019250	-33.85%
Winter on-peak	\$0.059411	\$0.097611	\$0.038200	64.30%
Winter off-peak	\$0.044411	\$0.022479	-\$0.021932	-49.38%
Lighting Dusk to Dawn				
New 30' Wood Pole (Class 6) - Overhead	\$4.12	\$4.535	\$0.41	10.00%
New 30' Metal or Fiberglass - Overhead	\$8.26	\$9.083	\$0.83 \$0.21	10.00% 10.00%
Existing Wood Pole - Underground New 30' Wood Pole (Class 6) - Underground	\$2.06 \$6.20	\$2.268 \$6.815	\$0.21 \$0.62	10.00%
New 30' Metal or Fiberglass - Underground	\$10.32	\$11.350	\$1.03	10.00%
Wattage, per Watt	\$0.046577	\$0.051029	\$0.004452	9.56%
Lighting Base Power Supply Charge, per Watt	\$0.007818	\$0.006893	\$0.00	100.00%

Residential Service	Present	Proposed
Customer Charge	\$7.50	\$8.00
Energy Charge 1st 400 kWhs	\$0.011255	\$0.026115
Energy Charge, all additional kWhs	\$0.021269	\$0.036129
Base Power Supply Charge, all kWhs	\$0.077993	\$0.068767
PPFAC	\$0.014746	\$0,000000

PPFAC	\$0.014746	\$0.000000		
Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
0	\$7.50	\$8.00	\$0.50	6.67%
50	\$12.70	\$12.74	\$0.04	0.35%
100	\$17.90	\$17.49	(\$0.41)	-2.30%
200	\$28.30	\$26.98	(\$1.32)	-4.67%
400	\$49.10	\$45.95	(\$3.14)	-6.41%
600	\$71.90	\$66.93	(\$4.97)	-6.91%
800	\$94.70	\$87.91	(\$6.79)	-7.17%
1,000	\$117.50	\$108.89	(\$8.61)	-7.33%
2,000	\$231.51	\$213.79	(\$17.72)	-7.66%
2,500	\$288.51	\$266.23	(\$22.28)	-7.72%
5,000	\$573.53	\$528.48	(\$45.06)	-7.86%
10,000	\$1,143.57	\$1,052.96	(\$90.62)	-7.92%
Residential Service CARES Customer Charge Energy Charge 1st 400 kWhs Energy Charge, all additional kWhs Base Power Supply Charge, all kWhs PPFAC	Present \$7.50 \$0.011255 \$0.021269 \$0.077993 \$0.014746	<u>Proposed</u> \$3.50 \$0.045259 \$0.05273 \$0.037656 \$0.000000	Discounts: 0-300 kWh 301-600 kWh 601-1000 kWh 1001+ kWh	30.0% 20.0% 10.0% \$8.00
Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
0	\$5.25	\$2.45	(\$2.80)	-53.33%
50	\$8.89	\$5.35	(\$3.54)	-39.80%
100	\$12.53	\$8.25	(\$4.28)	-34.12%
200	\$19.81	\$14.06	(\$5.75)	-29.03%
400	\$39.28	\$29.33	(\$9.95)	-25.32%
600	\$57.52	\$44.20	(\$13.32)	-23.15%
800	\$85.23	\$66.45	(\$18.78)	-22.03%
1,000	\$105.75	\$83.18	(\$22.57)	-21.34%
2,000	\$223.51	\$177.35	(\$46.16)	-20.65%
2,500	\$280.51	\$223.82	(\$56.70)	-20.21%
5,000	\$565.53	\$456.14	(\$109.39)	-19.34%
10,000	\$1,135.57	\$920.79	(\$214.79)	-18.91%

Residential Service Time-of-Use Summer Customer Charge Energy Charge 1st 400 kWhs Energy Charge, all additional kWhs Base Power Supply Charge On-Peak, all kWhs Shoulder-Peak, all kWhs Off-Peak, all kWhs	<u>Present</u> \$7.50 \$0.011255 \$0.021269 \$0.092183 \$0.081803 \$0.077183 \$0.014746	Proposed \$8.00 \$0.026115 \$0.036129 \$0.153093 \$0.068767 \$0.048113 \$0.000000	Assume: On Peak Usage: Shoulder-Peak Usage: Off-Peak Usage:	16.6% 15.4% 67.9%
Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
0	\$7.50	\$8.00	\$0.50	6.67%
50	\$12.82	\$12.74	(\$0.08)	-0.59%
100	\$18.14	\$17.49	(\$0.65)	-3.59%
200	\$28.78	\$26.98	(\$1.80)	-6.26%
400	\$50.06	\$45.95	(\$4.10)	-8.20%
600	\$73.34	\$66.93	(\$6.41)	-8.73%
800	\$96.62	\$87.91	(\$8.71)	-9.01%
1,000	\$119.90	\$108.89	(\$11.01)	-9.18%
2,000	\$236.31	\$213.79	(\$22.52)	-9.53%
2,500	\$294.51	\$266.24	(\$28.27)	-9.60%
5,000	\$585.53	\$528.48	(\$57.05)	-9.74%
10,000	\$1,167.56	\$1,052.96	(\$114.60)	-9.82%
Residential Service Time-of-Use Winter Customer Charge Energy Charge 1st 400 kWhs Energy Charge, all additional kWhs Base Power Supply Charge On-Peak, all kWhs Shoulder-Peak, all kWhs Off-Peak, all kWhs	Present \$7.50 \$0.011255 \$0.021269 \$0.080873 \$0.065873 \$0.014746	Proposed \$8.00 \$0.026115 \$0.036129 \$0.153093 \$0.035849	Assume: On Peak Usage: Off-Peak Usage:	28.1% 71.9%
	Ψ.σ.σ.τ.	\$0.00000	Proposed	Proposed
Average Sales per Menth	Total Bill	Total Bill	Proposed Increase ¢	Proposed Increase %
Average Sales per Month 0			Increase	
	Total Bill Present Rate	Total Bill Proposed Rate	Increase \$	Increase %
0	Total Bill Present Rate \$7.50	Total Bill Proposed Rate \$8.00	Increase \$ \$0.50	Increase % 6.67%
0 50	Total Bill Present Rate \$7.50 \$12.30	Total Bill Proposed Rate \$8.00 \$12.74	Increase \$ \$0.50 \$0.44	Increase % 6.67% 3.57%
0 50 100	Total Bill Present Rate \$7.50 \$12.30 \$17.11	Total Bill Proposed Rate \$8.00 \$12.74 \$17.49	\$0.50 \$0.44 \$0.38	Increase % 6.67% 3.57% 2.22%
0 50 100 200	Total Bill Present Rate \$7.50 \$12.30 \$17.11 \$26.72	Total Bill Proposed Rate \$8.00 \$12.74 \$17.49 \$26.98	\$0.50 \$0.44 \$0.38 \$0.26	6.67% 3.57% 2.22% 0.97%
0 50 100 200 400	Total Bill Present Rate \$7.50 \$12.30 \$17.11 \$26.72 \$45.93	Total Bill Proposed Rate \$8.00 \$12.74 \$17.49 \$26.98 \$45.95	\$0.50 \$0.44 \$0.38 \$0.26 \$0.02	1ncrease % 6.67% 3.57% 2.22% 0.97% 0.04%
0 50 100 200 400 600	Total Bill Present Rate \$7.50 \$12.30 \$17.11 \$26.72 \$45.93 \$67.15	Total Bill Proposed Rate \$8.00 \$12.74 \$17.49 \$26.98 \$45.95 \$66.93	\$0.50 \$0.44 \$0.38 \$0.26 \$0.02 (\$0.22)	6.67% 3.57% 2.22% 0.97% 0.04% -0.33%
0 50 100 200 400 600 800	Total Bill Present Rate \$7.50 \$12.30 \$17.11 \$26.72 \$45.93 \$67.15 \$88.37	Total Bill Proposed Rate \$8.00 \$12.74 \$17.49 \$26.98 \$45.95 \$66.93 \$87.91	\$0.50 \$0.44 \$0.38 \$0.26 \$0.02 (\$0.22) (\$0.46)	1ncrease % 6.67% 3.57% 2.22% 0.97% 0.04% -0.33% -0.53%
0 50 100 200 400 600 800 1,000	Total Bill Present Rate \$7.50 \$12.30 \$17.11 \$26.72 \$45.93 \$67.15 \$88.37 \$109.59	Total Bill Proposed Rate \$8.00 \$12.74 \$17.49 \$26.98 \$45.95 \$66.93 \$87.91 \$108.89	\$0.50 \$0.44 \$0.38 \$0.26 \$0.02 (\$0.22) (\$0.46) (\$0.71)	0.64% Increase % 6.67% 3.57% 2.22% 0.97% 0.04% -0.33% -0.53%
0 50 100 200 400 600 800 1,000 2,000	Total Bill Present Rate \$7.50 \$12.30 \$17.11 \$26.72 \$45.93 \$67.15 \$88.37 \$109.59 \$215.69	Total Bill Proposed Rate \$8.00 \$12.74 \$17.49 \$26.98 \$45.95 \$66.93 \$87.91 \$108.89 \$213.78	\$0.50 \$0.44 \$0.38 \$0.26 \$0.02 (\$0.22) (\$0.46) (\$0.71) (\$1.91)	0.04% -0.53% -0.64%
0 50 100 200 400 600 800 1,000 2,000	Total Bill Present Rate \$7.50 \$12.30 \$17.11 \$26.72 \$45.93 \$67.15 \$88.37 \$109.59 \$215.69 \$268.74	Total Bill Proposed Rate \$8.00 \$12.74 \$17.49 \$26.98 \$45.95 \$66.93 \$87.91 \$108.89 \$213.78 \$266.23	\$0.50 \$0.44 \$0.38 \$0.26 \$0.02 (\$0.22) (\$0.46) (\$0.71) (\$1.91) (\$2.52)	0.64% -0.64% -0.89% -0.94%

Small General Service	Present	Proposed
Customer Charge	\$12.00	\$12.50
Energy Charge 1st 400 kWhs	\$0.022449	\$0.038311
Energy Charge, all additional kWhs	\$0.032463	\$0.048325
Base Power Supply Charge, all kWhs	\$0.075738	\$0.066778
PPFAC	\$0.014746	\$0.000000

PPFAC	\$ 0.014746	\$0.000000		
Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
50	\$17.65	\$17.75	\$0.11	0.61%
100	\$23.29	\$23.01	(\$0.28)	-1.22%
250	\$40.23	\$38.77	(\$1.46)	-3.63%
500	\$69.47	\$66.05	(\$3.42)	-4.93%
1,000	\$130.94	\$123.60	(\$7.34)	-5.61%
2,000	\$253.89	\$238.70	(\$15.19)	-5.98%
3,500	\$438.31	\$411.35	(\$26.96)	-6.15%
5,000	\$622.73	\$584.01	(\$38.72)	-6.22%
10,000	\$1,237.46	\$1,159.52	(\$77.94)	-6.30%
30,000	\$3,696.40	\$3,461.58	(\$234.83)	-6.35%
50,000	\$6,155.34	\$5,763.63	(\$391.72)	-6.36%
Large General Service Delivery Charges	Present	Proposed		

Large General Service Delivery Charges	Present	Proposed		
Customer Charge	\$15.50	\$16.00		
Demand Charge, per kW	\$10.71	\$15.05	Assumes	
Energy Charge (kWhs)	\$0.003254	\$0.004354	Load Factor =	55.0%
Base Power Supply Charge, all kWhs	\$0.067062	\$0.059129		
PPFAC	\$0.014746	\$0.000000		

Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
5,000	\$574.18	\$520.90	(\$53.29)	-9.28%
10,000	\$1,132.87	\$1,025.79	(\$107.08)	-9.45%
25,000	\$2,808.92	\$2,540.48	(\$268.44)	-9.56%
50,000	\$5,602.35	\$5,064.97	(\$537.38)	-9.59%
100,000	\$11,189.20	\$10,113.94	(\$1,075.26)	-9.61%
200,000	\$22,362.89	\$20,211.87	(\$2,151.02)	-9.62%
300,000	\$33,536.59	\$30,309.81	(\$3,226.78)	-9.62%
400,000	\$44,710.29	\$40,407.74	(\$4,302.55)	-9.62%
500,000	\$55,883.98	\$50,505.68	(\$5,378.31)	-9.62%
600,000	\$67,057.68	\$60,603.61	(\$6,454.07)	-9.62%

Large General Service TOU Customer Charge Demand Charge, per kW	Present \$20.40 \$10.71 \$0.003254	<u>Proposed</u> \$20.90 \$15.05 \$0.004354	Assumes Load Factor =	55.0%
Energy Charge (kWhs) Base Power Supply Charge, all kWhs	\$0.067062	\$0.059129	Load Factor -	33.0%
PPFAC	\$0.014746	\$0.000000		
			Proposed	Proposed
	Total Bill	Total Bill	Increase	Increase
Average Sales per Month	Present Rate	Proposed Rate	\$ (055.00)	%
5,000	\$572.42	\$516.42	(\$55.99)	-9.78%
10,000	\$1,124.43	\$1,011.95	(\$112.49)	-10.00%
25,000	\$2,780.48	\$2,498.51	(\$281.97)	-10.14%
50,000	\$5,540.56	\$4,976.13	(\$564.43)	-10.19%
100,000	\$11,060.72	\$9,931.35	(\$1,129.37)	-10.21%
200,000	\$22,101.04	\$19,841.80	(\$2,259.24)	-10.22%
300,000	\$33,141.37	\$29,752.26	(\$3,389.11)	-10.23%
400,000	\$44,181.69	\$39,662.71	(\$4,518.98)	-10.23%
500,000	\$55,222.01	\$49,573.16	(\$5,648.85)	-10.23%
600,000	\$66,262.33	\$59,483.61	(\$6,778.72)	-10.23%

Assumes maximum peak period demand is 5% lower than maximum demand in non-peak period.

Large Power Service (<69KV) Customer Charge Demand Charge, per kW Energy Charge (kWhs) Base Power Supply Charge, all kWhs PPFAC	Present \$365.00 \$17.90 \$0.000000 \$0.053260 \$0.014746	Proposed \$372.00 \$23.45 \$0.000000 \$0.046959 \$0.000000	Assumes Load Factor =	65.0%
	Total Bill	Total Bill	Proposed Increase	Proposed Increase
Average Sales per Month	Present Rate	Proposed Rate	\$	%
300,000	\$32,081	\$29,285	(\$2,795)	-8.71%
450,000	\$47,939	\$43,742	(\$4,197)	-8.75%
650,000	\$69,083	\$63,018	(\$6,065)	-8.78%
850,000	\$90,226	\$82,293	(\$7,933)	-8.79%
950,000	\$100,798	\$91,931	(\$8,867)	-8.80%
1,500,000	\$158,944	\$144,939	(\$14,005)	-8.81%
1,750,000	\$185,374	\$169,034	(\$16,340)	-8.81%
2,000,000	\$211,804	\$193,128	(\$18,676)	-8.82%
2,500,000	\$264,663	\$241,317	(\$23,346)	-8.82%

Large Power Service (>69KV) Delivery Charges Customer Charge Demand Charge, per kW Energy Charge (kWhs) Base Power Supply Charge, all kWhs PPFAC	<u>Present</u> \$400.00 \$11.61 \$0.000000 \$0.053260 \$0.014746	Proposed \$407.00 \$17.16 \$0.000000 \$0.046959 \$0.000000	Assumes Load Factor =	70.0%
Average Sales per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase \$	Proposed Increase %
300,000	\$27,617.85	\$24,571.62	(\$3,046)	-11.03%
450,000	\$41,226.77	\$36,653.93	(\$4,573)	-11.09%
650,000	\$59,372.00	\$52,763.67	(\$6,608)	-11.13%
850,000	\$77,517.23	\$68,873.42	(\$8,644)	-11.15%
950,000	\$86,589.85	\$76,928.29	(\$9,662)	-11.16%
1,500,000	\$136,489.23	\$121,230.09	(\$15,259)	-11.18%
1,750,000	\$159,170.77	\$141,367.28	(\$17,803)	-11.19%
2,000,000	\$181,852.31	\$161,504.46	(\$20,348)	-11.19%
2,500,000	\$227,215.39	\$201,778.82	(\$25,437)	-11.19%
Interruptible Power Service Delivery Charges Customer Charge Demand Charge, per kW Energy Charge (kWhs) Base Power Supply Charge, all kWhs PPFAC Average Sales per Month	<u>Present</u> \$15.50 \$3.40 \$0.014800 \$0.055491 \$0.014746 Total Bill Present Rate	Proposed \$16.00 \$5.24 \$0.019500 \$0.048927 \$0.000000 Total Bill Proposed Rate	50 Assumes Load Factor = Proposed Increase \$	55.0% Proposed Increase %
10,001	\$950.65	\$830.78	(\$119.87)	-12.61%
15,000	\$1,418.08	\$1,238.04	(\$180.04)	-12.70%
20,000	\$1,885.60	\$1,645.39	(\$240.22)	-12.74%
30,000	\$2,820.66	\$2,460.08	(\$360.58)	-12.78%
50,000	\$4,690.76	\$4,089.47	(\$601.29)	-12.82%
75,000	\$7,028.39	\$6,126.20	(\$902.19)	-12.84%
100,000	\$9,366.02	\$8,162.94	(\$1,203.09)	<i>-</i> 12.85%
125,000	\$11,703.66	\$10,199.67	(\$1,503.99)	-12.85%
150,000	\$14,041.29	\$12,236.40	(\$1,804.88)	-12.85%

	D	D	Proposed Increase	Proposed Increase
Linkford Doorle to Doors Dollings Change	Present Overhead Service	Proposed	\$	%
Lighting Dusk to Dawn Delivery Charges New 30' Wood Pole (Class 6)	\$4.12	\$4.54	\$0.41	10.00%
, ,	\$4.12 \$8.26	\$9.08	\$0.83	10.00%
New 30' Metal or Fiberglass	φο.20	\$9.00	Ф 0.03	10.00%
	Underground Service			
Existing Wood Pole	\$2.06	\$2.27	\$0.21	10.00%
New 30' Wood Pole (Class 6)	\$6.20	\$6.81	\$0.62	10.00%
New 30' Metal or Fiberglass	\$10.32	\$11.35	\$1.03	10.00%
•				
Per Watt	\$0.046577	\$0.051029	\$0.0045	9.56%
Lighting Base Power Supply Charge, per Watt	\$0.007818	\$0.00689		
PPFAC	\$0.014746	\$0.000000		
100 Watts - Overhead				
Existing Wood Pole	\$4.67	\$5.79	\$1.13	24.15%
New 30' Wood Pole (Class 6)	\$8.79	\$10.33	\$1.54	17.51%
New 30' Metal or Fiberglass	\$12.92	\$14.87	\$1.95	15.11%
· ·				
100 Watts - Underground				
Existing Wood Pole	\$6.73	\$8.06	\$1.33	19.81%
New 30' Wood Pole (Class 6)	\$10.86	\$12.61	\$1.75	16.08%
New 30' Metal or Fiberglass	\$14.98	\$17.14	\$2.16	14.41%
200 Watts - Overhead	#0.00	C44 E0	\$2.27	24.36%
Existing Wood Pole	\$9.32	\$11.58 \$16.12	\$2.68	19.95%
New 30' Wood Pole (Class 6)	\$13.44 \$17.57	\$20.67	\$3.09	17.61%
New 30' Metal or Fiberglass	\$17.57	φ20.07	ψ3.U 3	17.0176
200 Watts - Underground				
Existing Wood Pole	\$12.94	\$13.85	\$0.91	7.04%
New 30' Wood Pole (Class 6)	\$17.07	\$18.40	\$1.32	7.76%
New 30' Metal or Fiberglass	\$19.63	\$22.93	\$3.30	16.81%
400 Watts - Overhead	***	^		0.400
Existing Wood Pole	\$21.76	\$23.17	\$1.41	6.48%
New 30' Wood Pole (Class 6)	\$25.88	\$27.70	\$1.82	7.04%
New 30' Metal or Fiberglass	\$30.02	\$32.25	\$2.24	7.45%
400 Watts - Underground				
Existing Wood Pole	\$23.82	\$25.44	\$1.62	6.79%
New 30' Wood Pole (Class 6)	\$27.95	\$29.98	\$2.03	7.26%
New 30' Metal or Fiberglass	\$32.08	\$34.52	\$2.44	7.61%

RESIDENTIAL SERVICE

Usage Rang	e - kWhs			Cumulative	Bills	Cumulative	kWhs
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	4	23,272	7,875	23,272	2.75%	7,875	0.00%
5	9	2,839	19,603	26,111	3.08%	27,477	0.00%
10	14	4,707	54,364	30,819	3.64%	81,841	0.01%
15	19	2,820	48,148	33,639	3.97%	129,989	0.02%
20	24	3,842	82,194	37,480	4.42%	212,183	0.03%
25	29	2,091	57,044	39,571	4.67%	269,227	0.04%
30	34	3,402	106,961	42,972	5.07%	376,187	0.05%
35	39	1,901	70,954	44,873	5.30%	447,142	0.06%
40	44	3,370	139,715	48,244	5.69%	586,857	0.08%
45	49	1,866	88,539	50,110	5.91%	675,396	0.09%
50	54	3,328	171,578	53,438	6.31%	846,974	0.11%
55	99	22,937	1,770,923	76,375	9.01%	2,617,896	0.35%
100	149	27,371	3,402,317	103,746	12.25%	6,020,213	0.81%
150	199	27,750	4,847,682	131,496	15.52%	10,867,896	1.47%
200	249	29,020	6,533,102	160,515	18.95%	17,400,998	2.35%
250	299	29,812	8,214,483	190,328	22.46%	25,615,481	3.46%
300	349	30,980	10,091,281	221,308	26.12%	35,706,762	4.82%
350	399	31,254	11,764,136	252,562	29.81%	47,470,898	6.41%
400	449	31,856	13,592,071	284,417	33.57%	61,062,969	8.25%
450	499	31,678	15,111,742	316,095	37.31%	76,174,711	10.29%
500	549	31,234	16,468,704	347,329	41.00%	92,643,416	12.51%
550	599	30,035	17,356,789	377,364	44.54%	110,000,205	14.86%
600	649	29,183	18,331,128	406,547	47.99%	128,331,333	17.34%
650	699	27,534	18,685,624	434,081	51.24%	147,016,957	19.86%
700	749	26,191	19,088,478	460,273	54.33%	166,105,436	22.44%
750	799	24,847	19,368,319	485,120	57.26%	185,473,755	25.05%
800	849	23,463	19,468,073	508,583	60.03%	204,941,828	27.68%
850	899	22,008	19,376,275	530,591	62.63%	224,318,103	30.30%
900	949	20,538	19,116,807	551,129	65.05%	243,434,910	32.88%
950	999	19,466	19,099,037	570,595	67.35%	262,533,947	35.46%
1,000	1,199	65,831	72,655,332	636,426	75.12%	335,189,279	45.28%
1,200	1,399	51,339	66,991,356	687,766	81.18%	402,180,636	54.33%
1,400	1,599	39,421	59,396,603	727,187	85.83%	461,577,239	62.35%
1,600	1,799	29,879	51,030,077	757,066	89.36%	512,607,316	69.25%
1,800	1,999	22,573	43,108,338	779,639	92.02%	555,715,654	75.07%
2,000	2,999	51,726	124,361,908	831,365	98.13%	680,077,561	91.87%
3,000	3,999	11,881	40,416,199	843,246	99.53%	720,493,760	97.33%
4,000	4,999	2,747	12,150,015	845,992	99.85%	732,643,775	98.97%
5,000	5,999	772	4,205,357	846,764	99.95%	736,849,132	99.54%
6,000	9,999	440	3,087,215	847,203	100.00%	739,936,347	99.96%
≥ 10,	000	26	330,882	847,229	100.00%	740,267,229	100.00%

Average Customers	70,602
Average kWhs	874
Median kWhs	685

RESIDENTIAL SERVICE CARES

Usage Range - kWhs		3		Cumulative Bills		Cumulative kWhs	
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	4	523	170	523	0.58%	170	0.00%
5	9	64	444	586	0.65%	615	0.00%
10	14	108	1,159	694	0.77%	1,774	0.00%
15	19	64	1,064	758	0.84%	2,838	0.00%
20	24	99	2,090	857	0.95%	4,928	0.01%
25	29	55	1,453	912	1.01%	6,382	0.01%
30	34	116	3,499	1,028	1.14%	9,881	0.01%
35	39	67	2,436	1,095	1.21%	12,317	0.02%
40	44	147	5,882	1,242	1.38%	18,199	0.03%
45	49	78	3,583	1,319	1.46%	21,782	0.03%
50	54	143	7,150	1,462	1.62%	28,932	0.04%
55	59	73	4,114	1,535	1.70%	33,046	0.05%
60	64	163	9,771	1,698	1.88%	42,817	0.06%
65	69	92	6,043	1,790	1.98%	48,860	0.07%
70	74	162	11,285	1,952	2.16%	60,145	0.09%
75	79	100	7,576	2,053	2.27%	67,721	0.10%
80	84	191	15,169	2,244	2.49%	82,891	0.12%
85	89	94	8,022	2,338	2.59%	90,912	0.13%
90	94	211	18,789	2,548	2.82%	109,701	0.16%
95	99	126	12,022	2,675	2.96%	121,724	0.17%
100	149	2,315	283,094	4,990	5.53%	404,817	0.58%
150	199	3,257	556,337	8,246	9.14%	961,154	1.38%
200	249	3,885	850,613	12,131	13.44%	1,811,767	2.60%
250	299	4,411	1,181,304	16,542	18.33%	2,993,071	4.29%
300	349	4,820	1,524,276	21,362	23.67%	4,517,347	6.48%
350	399	4,794	1,751,657	26,156	28.98%	6,269,003	8.99%
400	449	4,741	1,963,181	30,898	34.23%	8,232,184	11.81%
450	499	4,278	1,982,255	35,176	38.97%	10,214,439	14.65%
500	549	4,360	2,232,640	39,536	43.80%	12,447,079	17.85%
550	599	4,070	2,282,951	43,605	48.31%	14,730,029	21.13%
600	699	7,212	4,567,093	50,817	56.30%	19,297,122	27.68%
700	799	6,124	4,475,333	56,942	63.08%	23,772,455	34.10%
800	899	5,136	4,258,373	62,078	68.77%	28,030,828	40.20%
900	999	4,260	3,948,300	66,338	73.49%	31,979,128	45.87%
1,000	1,999	19,203	25,724,488	85,540	94.77%	57,703,616	82.76%
2,000	2,999	3,872	8,987,384	89,413	99.05%	66,691,000	95.65%
3,000	3,999	691	2,273,600	90,104	99.82%	68,964,600	98.91%
4,000	4,999	120	511,894	90,223	99.95%	69,476,494	99.65%
5,000	5,999	30	160,017	90,254	99.99%	69,636,511	99.88%
≥ 6,0	000	12	84,588	90,266	100.00%	69,721,100	100.00%

Average Customers 7,522 Average kWhs 772 Median kWhs 605

SMALL GENERAL SERVICE

Usage Range - kWhs				Cumulative Bills		Cumulative kWhs	
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	19	8,209	29,969	8,209	8.8%	29,969	0.03%
20	39	2,439	70,452	10,647	11.4%	100,421	0.11%
40	59	2,135	103,999	12,783	13.7%	204,420	0.22%
60	79	1,652	114,747	14,435	15.5%	319,167	0.34%
80	99	1,613	143,564	16,048	17.2%	462,731	0.50%
100	199	7,260	1,082,109	23,308	25.0%	1,544,840	1.65%
200	299	7,173	1,795,240	30,481	32.7%	3,340,080	3.58%
300	399	6,448	2,251,457	36,929	39.6%	5,591,537	5.98%
400	499	5,423	2,440,028	42,353	45.4%	8,031,564	8.60%
500	599	4,634	2,553,356	46,986	50.3%	10,584,920	11.33%
600	699	4,198	2,728,457	51,184	54.8%	13,313,378	14.25%
700	799	3,616	2,714,699	54,799	58.7%	16,028,077	17.16%
800	899	3,189	2,715,174	57,988	62.1%	18,743,251	20.06%
900	999	2,892	2,756,281	60,881	65.2%	21,499,533	23.01%
1,000	1,199	5,224	5,750,988	66,105	70.8%	27,250,521	29.17%
1,200	1,399	4,386	5,710,379	70,491	75.5%	32,960,900	35.28%
1,400	1,599	3,525	5,297,622	74,015	79.3%	38,258,521	40.95%
1,600	1,999	5,339	9,586,114	79,354	85.0%	47,844,636	51.21%
2,000	2,999	7,887	19,315,557	87,241	93.5%	67,160,192	71.89%
3,000	3,999	3,717	12,861,438	90,958	97.5%	80,021,630	85.65%
4,000	4,999	1,493	6,635,207	92,451	99.1%	86,656,837	92.75%
5,000	9,999	787	4,740,977	93,238	99.9%	91,397,815	97.83%
10,000	19,999	56	730,998	93,294	100.0%	92,128,813	98.61%
≥20,000		42	1,297,585	93,336	100.0%	93,426,398	100.00%

Average Customers 7,778 Average kWhs 1,001 Median kWhs 594

LARGE GENERAL SERVICE

				Cumulative Bills		Cumulative kWhs	
Jsage Range	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
Lower 0	499	836	108,605	836	3.5%	108,605	0.02%
500	999	378	284,347	1,214	5.0%	392,953	0.08%
1,000	1,999	830	1,255,909	2,044	8.5%	1,648,861	0.34%
•	2,999	1,322	3,352,817	3,366	14.0%	5,001,678	1.049
2,000	3,999	1,878	6,605,048	5,244	21.7%	11,606,726	2.419
3,000	4,999	2,032	9,187,940	7,276	30.2%	20,794,666	4.319
4,000	4,999 5,999	1,813	9,964,435	9,089	37.7%	30,759,100	6.38
5,000	•	1,587	10,306,959	10,676	44.3%	41,066,060	8.52
6,000	6,999	1,268	9,479,879	11,944	49.5%	50,545,939	10.48
7,000	7,999	1,107	9,409,222	13,051	54.1%	59,955,160	12.44
8,000	8,999	933	8,868,990	13,983	58.0%	68,824,150	14.27
9,000	9,999	2,781	33,991,849	16,764	69.5%	102,815,999	21.33
10,000	14,999	•	28,961,503	18,434	76.4%	131,777,502	27.33
15,000	19,999	1,670	47,351,843	20,370	84.5%	179,129,345	37.15
20,000	29,999	1,936		21,523	89.2%	219,192,292	45.46
30,000	39,999	1,153	40,062,947	22,139	91.8%	246,657,627	51.16
40,000	49,999	616	27,465,335	23,268	96.5%	324,224,017	67.25
50,000	99,999	1,129	77,566,390	23,837	98.8%	405,804,322	84.17
100,000	199,999	569	81,580,305	23,03 <i>1</i> 24,047	99.7%	455,212,046	94.42
200,000	299,999	210	49,407,724	·	99.9%	473,863,949	98.28
300,000	399,999	55	18,651,903	24,101	100.0%	482,137,131	100.00
≥ 400,000		19	8,273,182	24,120	100.076	402,101,101	100.00

Average Customers 2,010 Average kWhs 19,989 Median kWhs 8,107

LARGE POWER SERVICE

				Cumulative Bills		Cumulative kWhs	
Usage Ran		Number of Bills	kWhs -	Bills	Percent of Total	kWhs	Percent of Total
Lower	Upper	98	18.816.017	98	42.9%	18,816,017	8.44%
0	499,999	56	34.864.431	154	67.3%	53,680,448	24.08%
500,000	999,999			171	75.0%	75.029.503	33.65%
1,000,000	1,499,999	17	21,349,054		80.6%	96,697,620	43.37%
1,500,000	1,999,999	13	21,668,117	184		•	60.73%
2,000,000	2,499,999	19	38,694,776	202	88.8%	135,392,396	
2,500,000		5	12,359,608	207	90.8%	147,752,004	66.27%
,,	3,499,999	7	21,428,971	214	93.9%	169,180,975	75.88%
	3,999,999	2	7,982,889	216	94.9%	177,163,864	79.46%
		12	45,786,029	228	100.0%	222,949,894	100.00%

Average Customers 19
Average kWhs 977,850
Median kWhs 520,233

INTERRUPTIBLE POWER SERVICE

Usage Range - kWhs				Cumulative Bills		Cumulative kWhs	
Lower	Upper	Number of Bills	kWhs	Bills	Percent of Total	kWhs	Percent of Total
0	99	31	546	31	7.6%	546	0.00%
100	999	30	11,240	61	14.9%	11,786	0.04%
1,000	4,999	30	61,792	90	22.1%	73,578	0.23%
5,000	9,999	32	213,698	123	30.1%	287,275	0.91%
10,000	19,999	48	669,388	171	41.9%	956,664	3.04%
20,000	29,999	30	665,736	200	49.1%	1,622,400	5.15%
30,000	49,999	38	1,418,001	239	58.5%	3,040,401	9.65%
50,000	99,999	54	3,445,493	292	71.6%	6,485,895	20.59%
100,000	199,999	51	6,718,257	343	84.1%	13,204,151	41.91%
200,000	299,999	32	7,691,723	376	92.0%	20,895,874	66.32%
300,000	399,999	25	7,655,663	401	98.3%	28,551,537	90.62%
≥ 400,	000	7	2,954,873	408	100.0%	31,506,409	100.00%

Average Customers	34
Average kWhs	77,222
Median kWhs	29,053

LIGHTING DUSK TO DAWN

	Overhead Services
Existing Wood Pole	39,277
New 30' Wood Pole (Class 6)	8,579
New 30' Metal or Fiberglass	2,821
	Underground Services
Existing Wood Pole	1,145
New 30' Wood Pole (Class 6)	810
New 30' Metal or Fiberglass	8,013

TOTAL UNITS

60,645